

EXHIBIT D

James Joyner Expert Report

EXPERT REPORT – UPDATE #2

**of
JAMES F. JOYNER III**

Dated 15 December 2019

in the matter of

TARA TAYLOR

- Plaintiff -

and

**FLUOR CORPORATION
and FLUOR GOVERNMENT GROUP INTERNATIONAL, INC.**

- Defendants -

CASE NO. 6:17-cv-01875-BHH-KFM

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION**

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1. THE ASSIGNMENT

1.1. Subject legal action.

My report is written for TARA TAYLOR, Plaintiff v. Fluor CORPORATION and Fluor GOV'T GROUP INTERNATIONAL, INC., Defendants, CASE NO. 6:17-cv-01875-BHH-KFM.

1.2. Engagement date and terms.

I was engaged by the Defendant on 09 February 2018 to testify for the Defendants. My fee is based on my time at the hourly rate of \$295, and other professional time at the hourly of \$195.

1.3. Topics of expert testimony.

Damages calculations, based on my professional training as a certified public accountant (SC, NC, GA), certified valuation analyst, and certified risk manager; testimony pertaining to accounting, taxation, and payroll practices of business operations; and, other matters about which I may be asked to testify during this engagement.

1.4. Expert report.

This updated report supersedes my original report, dated 16 November 2018, and the supplement, dated 07 December 2018, and the previous update, dated 27 November 2019.

1.5. Education and professional credentials.

An outline of my education and professional licenses and credentials is attached to this report.

1.6. Professional experience.

1.6.1. My professional experience includes accounting and attestation services, professional tax planning and compliance, fiduciary services to ESOPs, ERISA compliance, valuation of business entities and business assets, and litigation support. I have been engaged in approximately 75 ESOP transactions (i.e., serving as an independent trustee to buy or sell employer stock), and I have served seven ESOP-owned companies as an ongoing trustee.

1.6.2. I have published no professional articles or books in the past 10 years.

1.6.3. Litigation for which I provided expert testimony is attached hereto.

1.7. Independence and conflicts of interest.

1.7.1. I am independent¹ of the parties to this litigation and I have no conflicts of interest with any litigant in this litigation.

¹ Independence is defined for my purposes by the American Institute of Certified Public Accountants. Strictly speaking, independence is required only in attestation engagements, and I am not performing attestation or assurance services for this litigation. See, for example, <https://pcaobus.org/Standards/EI/Pages/ET101.aspx>, accessed 02 April 2018.

1.8. Sources

Selected data on which I relied is listed at Appendix B – Selected Data Reviewed For This Report.

1.9. Compliance with Fed. R. Evid. 702 and Fed R. Civ. P. 26(a)(2).

My qualifications, my professional work, and this report are intended to satisfy Fed. R. Evid. 702 and Fed R. Civ. P. 26(a)(2).

1.10. Revisions.

I respectfully reserve the right to revise my report for additional information and other developments.

2. SELECTED DEFINITIONS

2.1. Subject Legal Action.

The subject legal action is Civil Action No. 6:17-cv-01875-BHH-KFM in South Carolina District Court, Greenville Division.

2.2. Presiding Judge.

The presiding judge is Judge Bruce H. Hendricks.²

2.3. Magistrate Judge.

The magistrate judge is Judge Kevin F. McDonald.

2.4. Plaintiff.

The Plaintiff is Tara D. Taylor. Taylor began employment at Fluor or affiliates in April 2009 and worked for Fluor through December 2018. Taylor's date of birth is 02 January 1967.³ Taylor was mobilized for Afghanistan and arrived 02 November 2011. Taylor has been a Florida resident since February 2015.

2.5. Attorney for Plaintiff.

Plaintiff's attorney is Brian P. Murphy of STEPHENSON & MURPHY, LLC, 207 Whitsett St., Greenville, SC, 29601.

2.6. Defendants.

2.6.1. Defendant FLUOR is FLUOR CORPORATION.

2.6.2. Defendant FGG is Fluor GOVERNMENT GROUP INTERNATIONAL, INC.

2.7. Attorney for Defendants.

2.7.1. Defendants' attorney is T. Chase Samples of JACKSON LEWIS, P.C., 15 South Main Street, Suite 700, Greenville, SC, 29601.

² Originally assigned to Judge Mary Geiger Lewis, then Judge Donald C. Coggins, Jr.

³ Tara Taylor deposition, 26 April 2018, page 16, line 25.

2.8. DoD.

2.8.1. DoD is the U.S. Department of Defense.

2.9. LOGCAP.

LOGCAP stands for Logistics Civil Augmentation Program and is the U.S. Army's premier capability to support global contingencies by leveraging corporate assets to augment Army current and programmed sustainment force structure.⁴ LOGCAP services include "basic life services ranging from shower and latrine, food service preparation and meals, Moral Welfare and Recreation, or MWR, to fire protection services provided by LOGCAP performance contractor Fluor Corporation."⁵

2.10. LOGCAP Contract Terms.

2.10.1. FOB is Forward Operating Base.

2.10.2. M&A is Management and Administration personnel.

2.10.3. PWS is Performance Work Statement or (Fluor's) Scope of Work (i.e., facilities maintenance, vehicle maintenance, laundry, dining facilities, management and administration (M&A), and, etc.).

3. INTRODUCTION AND BACKGROUND

3.1. Fluor's contract in Afghanistan.

In June 2007, Defendant (along with DynCorp International) won a competitive bid for contracts under the DoD program known as LOGCAP IV.⁶ The contracts were for a base year with options for each of the nine succeeding years.



What is LOGCAP?

- Logistic Civil Augmentation Program (LOGCAP)
- A Department of the Army Program designed to have a contractor in place to provide contingency support services with little notice
- Provides Base Camp set-up to MWR services
- Service only contracts
- Contractor employees are not combatants – civilians accompanying the work force
- The Government must provide Force Protection

3.2. Staffing and premature departure.

3.2.1. Private contractors like Fluor offer financial incentives to motivate qualified candidates for employment and assignment under DoD contracts, which support American troops in battle.

3.2.2. Significant academic research has been published to



⁴ https://www.army.mil/article/83543/logcap_completes_base_de_scoping_for_turnover_of_fob_dubs, accessed 09 November 2018.

⁵ https://www.army.mil/article/83543/logcap_completes_base_de_scoping_for_turnover_of_fob_dubs, accessed 09 November 2018.

⁶ Contract #W52P1J-07-0008.

address the phenomenon of expatriate's premature departure from assignments, including stressful military assignments. For example:

“Overall, the results of our research were alarming. We found that between 10% and 20% of all U.S. managers sent abroad returned early because of job dissatisfaction or difficulties in adjusting to a foreign country. Of those who stayed for the duration, nearly one-third did not perform up to the expectations of their superiors. And perhaps most problematic, one-fourth of those who completed an assignment left their company, often to join a competitor, within one year after repatriation. That's a turnover rate double that of managers who did not go abroad.”⁷

3.3. Troop levels.

3.3.1. The activities and staffing levels of private contractors, such as Fluor, are directly related to and the result of American troop levels in Afghanistan.

3.3.2. At the request of the Department of the Army, Fluor published a demobilization plan for 01 March 2014.⁸

Purpose: Develop a contractor drawdown plan and submit to the Contracting Officer by 01 March 2014 (due 120 days prior to the end of the current contract year) that is based on current official guidance from the US Government (USG).

Background: Fluor is responsible for demobilizing all project personnel and Fluor owned equipment from the Afghanistan Combined Joint Operations Area (CJOA) at the end of the period of performance. The United States Military has begun its draw down of forces in Afghanistan with a goal of reaching an enduring footprint by the end of 2014.

Fluor has had responsibility for the service and support requirements at 76 Forward Operating Bases (FOBs) in Northern Afghanistan since 2010. As of February 2014, 54 of these FOBs have been successfully closed or transferred and 12 more FOBs are scheduled for closure/transfer by the end of 2014. That will leave 10 FOBs in Fluor's area of responsibility that are anticipated to be enduring bases with Bagram Airfield being the largest.

By the end of Option Year 3 on 30 June 2014 Fluor will have 17 FOBs and approximately 13,271 personnel (8,425 EXPATs & OCNs / 4,846 LNs) in the CJOA.

Note: This includes all FOBs scheduled to close by 15 July 2014”

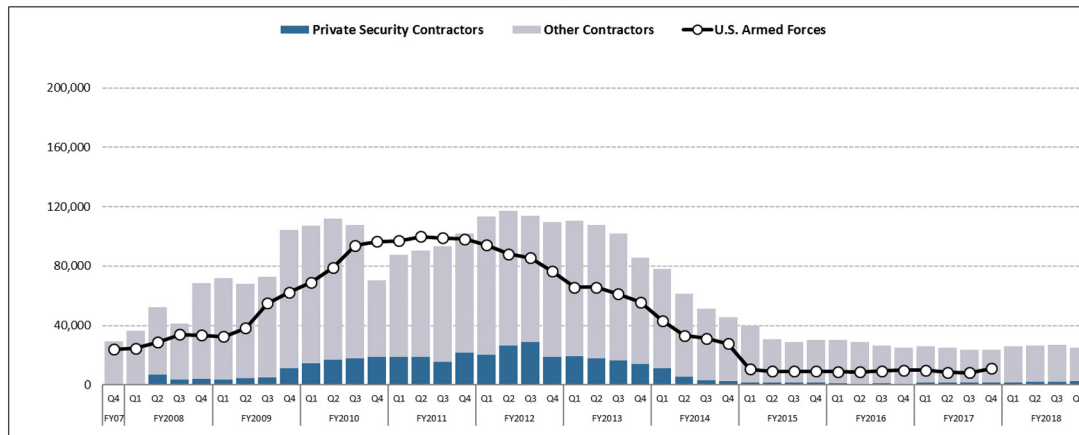
[Emphases in original]

3.3.3. On 03 March 2014, Gregory K. Johnston, Procuring Contract Officer, Logistics Civil Augmentation Program sent a letter to Joseph Poniatowski, Functional Director, Prime Contract Management, Fluor International, Inc. with the following information:

⁷ “*The Right Way to Manage Expats*,” by J. Stewart Black and Hal B. Gregersen, Harvard Business Review, March-April 1999.

⁸ DEF 003497

Figure 1. U.S. Armed Forces and Contractor Personnel in Afghanistan
Q4 FY2007-Q4 FY2018



Source: Contractor levels drawn from CENTCOM Quarterly Contractor Census Reports; U.S. Armed Forces levels through Q4 FY2017 drawn from "Boots on the Ground" monthly reports to Congress

Notes: DOD did not begin releasing data on contractors in CENTCOM until Q4 FY2007. U.S. Armed Forces levels include all active and reserve component personnel.

Source: Department of Defense Contractor and Troop Levels in Afghanistan and Iraq: 2007-2018, Updated May 10, 2019, Congressional Research Service, <https://crsreports.congress.gov>, R44116

Department of Defense Contractor and Troop Levels in Afghanistan and Iraq: 2007-2018

	U.S. Armed Forces	Total Contractors	U.S. Nationals Contractors	Foreign and Host Country National Contractors
Q2 FY2016	8,730	28,626	9,640	18,986
Q3 FY2016	9,365	26,435	8,837	17,598
Q4 FY2016	9,800	25,197	9,142	16,055
Q1 FY2017	9,200	26,022	9,474	16,548
Q2 FY2017	8,400	24,900	9,522	15,378
Q3 FY2017	8,300	23,525	9,436	14,089
Q4 FY2017	11,100 ^a	23,659	9,418	14,241
Q1 FY2018	Not Available	26,043	10,189	15,854
Q2 FY2018	Not Available	26,647	10,891	15,756
Q3 FY2018	Not Available	26,922	10,128	16,794
Q4 FY2018	Not Available	25,239	10,969	14,250

Sources: Contractor levels drawn from CENTCOM Quarterly Contractor Census Reports; U.S. Armed Forces levels through Q4 FY2017 drawn from "Boots on the Ground" monthly reports to Congress.

Notes: DOD did not begin releasing data on contractors in CENTCOM until Q4 FY2007. U.S. Armed Forces levels include all active and reserve component personnel.

^a In August 2017, DOD revised its force management level accounting and reporting practices for Afghanistan to include U.S. Armed Forces personnel in-country for short-duration missions, personnel in a temporary duty status, personnel assigned to combat support agencies, and forces assigned to the material recovery element and the Resolute Support sustainment brigade in reported totals. See U.S. Department of Defense, Press Operations, "Department of Defense Afghanistan Force Management Level Accounting and Reporting Practices Briefing by Pentagon Chief Spokesperson White and Joint Staff Director Lieutenant General McKenzie in the Pentagon Briefing Room," transcript, August 30, 2017.

Department of Defense Contractor and Troop Levels in Afghanistan and Iraq: 2007-2018

Table 1. U.S. Armed Forces and Contractor Personnel in Afghanistan
(Q4 FY2007-Q4 FY2018)

	U.S. Armed Forces	Total Contractors	U.S. Nationals Contractors	Foreign and Host Country National Contractors
Q4 FY2007	24,056	29,473	3,387	26,086
Q1 FY2008	24,780	36,520	5,153	31,367
Q2 FY2008	28,650	52,336	4,220	48,116
Q3 FY2008	33,902	41,232	4,724	36,508
Q4 FY2008	33,450	68,252	5,405	62,847
Q1 FY2009	32,500	71,755	5,960	65,795
Q2 FY2009	38,350	68,197	9,378	58,819
Q3 FY2009	55,100	73,968	10,036	62,932
Q4 FY2009	62,300	104,101	9,322	94,779
Q1 FY2010	69,000	107,292	10,016	97,276
Q2 FY2010	79,100	112,092	16,081	96,011
Q3 FY2010	93,800	107,479	19,103	88,376
Q4 FY2010	96,600	70,599	20,874	49,725
Q1 FY2011	96,900	87,483	19,381	68,102
Q2 FY2011	99,800	90,339	20,413	69,926
Q3 FY2011	98,900	93,118	23,294	69,824
Q4 FY2011	98,200	101,789	23,190	78,599
Q1 FY2012	94,100	113,491	25,287	88,204
Q2 FY2012	88,200	117,227	34,765	82,462
Q3 FY2012	85,600	113,736	30,568	83,168
Q4 FY2012	76,500	109,564	31,814	77,750
Q1 FY2013	65,800	110,404	33,444	76,960
Q2 FY2013	65,700	107,796	33,107	74,689
Q3 FY2013	61,300	101,855	32,442	69,413
Q4 FY2013	55,800	85,528	27,188	58,340
Q1 FY2014	43,300	78,136	23,763	54,373
Q2 FY2014	33,200	61,452	20,865	40,587
Q3 FY2014	31,400	51,489	17,404	34,085
Q4 FY2014	27,800	45,349	17,477	27,872
Q1 FY2015	10,600	39,609	14,222	25,387
Q2 FY2015	9,100	30,820	12,033	18,787
Q3 FY2015	9,060	28,931	10,019	18,912
Q4 FY2015	9,100	30,211	10,347	19,864
Q1 FY2016	8,930	30,455	10,151	20,304

“OY4 will see a significant reduction in forward operating bases (FOBs) ultimately leading into the Resolute Support Mission (RSM) end state. In addition to anticipated reductions in level of effort resulting from base closures, there is expected to be a significant reduction in LOGCAP supported population across Northern Afghanistan.”

The letter also references “the Accelerated Drawdown Plan III (ADP3) and other reductions anticipated to occur in the Theatre ...”.

- 3.3.4. Private contractors for LOGCAP IV, as with their predecessors, experienced changing demands in the number of expatriated employees. Fluor’s 2017 annual report included this comment:

“...the continued **reduction** in project execution activities associated with the LOGCAP IV program in Afghanistan.”⁹ [emphasis added]

- 3.3.5. By 2014, staffing levels under LOGCAP IV already were in severe decline, a trend which continued except for a minor halt in the third quarter of 2017, which indicates the declining probability of the Plaintiff’s continued employment in this theater.

4. PLAINTIFF’S EMPLOYMENT BY DEFENDANT

4.1. Tara D. Taylor’s employment with Defendant Fluor.

Plaintiff Taylor was most recently hired by Fluor Government Group International, Inc. (one of the Defendants) on April 4, 2011, as a Prime Contracts Management Principle Specialist in the Greenville home office and was deployed to Afghanistan in October of the same year. She was promoted to a Prime Contracts Supervisor in February of 2014. She remained in that position until she demobilized from the project on September 24, 2014. She continued to be employed by Fluor Government Group in Greenville from October 2014 until February 2015 when she accepted an HR Manager position in Jacksonville, Florida with Fluor Federal Solutions, a position she held until 31 December 2018.

Selected payroll information illustrating components of Plaintiff’s earnings is presented below.

- 4.1.1. The evidence produced in this case by Ms. Taylor indicates that she failed to mitigate her damages by applying for work that would pay her a higher rate than she was making at Fluor between 24 September 2014 and 12 March 2016.¹⁰
- 4.1.2. I have seen no confirming evidence Ms. Taylor made any effort to mitigate her putative lost earnings between 24 September 2014 and 12 March 2016.

⁹ Fluor’s 2017 Annual Report, page 42.

¹⁰ See [Exhibit 10 – Job Search Chart for Supplemental Discovery \(Tara D. Taylor\)](#) summarizing the external positions to which she applied.

Table 1- Selected Payroll Information

Taylor v. Fluor et al					
Pay Period ==>		30-Nov-13	30-Nov-13	20-Sep-14	20-Sep-14
Pay		Rate	\$	Rate	\$
		Rate	\$	Rate	\$
Weeks			52		42
Gross					
Regular		38.82	67,282.88	41.15	63,591.20
OT Straight		38.82	64,679.80	41.15	65,353.87
Travel Time			6,790.40		3,292.00
Hardship			28,028.84		23,292.00
FSI			8,023.64		6,664.80
Out of Country			621.12		329.20
Period Leave			12,162.32		2,633.60
Hazard Allowance			23,553.76		22,255.20
Lump Sum Expat Allowance			8,000.00		4,750.00
Home/Family Visit			13,024.00		6,512.00
AP-Meals-Supl Tax			286.00		143.00
AP-Hom/Family Visit			3,256.00		3,256.00
Total			235,708.76		202,072.87
Federal Withholding			14,634.75		11,761.03
FICA-OASDI			7,049.40		7,254.00
FICA-HI			3,739.16		2,948.71
Georgia Withholding			13,032.85		13,032.85
401k Deferral			13,028.52		13,028.52
Total			51,484.68		48,025.11
Net Payroll Disbursements		\$	184,224.08		154,047.76
					188,819.61

4.2. Tara D. Taylor's mobilization to Afghanistan.

- 4.2.1. Fluor records specify Ms. Taylor arrived in Afghanistan on 02 November 2011 as a Grade 18 "new hire" assigned to Prime Contract Management with a base salary of \$75,000.¹¹ Taylor de-mobilized on 25 Sep 2014 with grade and status as Supervisor, Prime Contracts due to "reduction of work force" after nearly 3 years on the project. As a supervisor in the Prime Contracts department, Taylor's position was considered a Management and Administration ("M&A") position.
- 4.2.2. Just before Ms. Taylor's mobilization in November 2011, Rachelle Weber, a Fluor Prime Contracts Manager at Grade 20, was mobilized on 11 August 2011.¹² Weber was de-mobilized 29 August 2015, still at Grade 20 Manager after 4 years.¹³

¹¹ Taylor's SAP reference is 10288600.

¹² SAP reference 10333755, with base pay at \$95,000.

¹³ Base pay rose in the intervening months from \$95,000 to \$105,360.

- 4.2.3. Fluor's stated reason for Ms. Weber's demobilization was the same as it was for Ms. Taylor's: "reduction in work force" to align the organizational structure with the established basis of estimate.

5. CALCULATIONS AND CONCLUSION OF PUTATIVE DAMAGES

5.1. General assumptions.

- 5.1.1. My damages calculations reflect the assumption that the court has determined back pay damages are recoverable by Plaintiff.
- 5.1.2. I projected the ongoing earnings as if Plaintiff's mobilization continued. For purposes of annual pay during assumed post-September 2014 mobilization, I used an annualized estimate of Taylor's reported earnings through September 2014. I calculated that amount to be \$248,000. For purposes of estimating future pay increases, I used the Employer Cost Index published by the Bureau of Labor Statistics.¹⁴
- 5.1.3. I considered Plaintiff's actual earnings after her demobilization. In the absence of actual earnings after her demobilization, I forecasted her earnings.
- 5.1.4. The difference between ongoing mobilization compensation and actual compensation represents putative damages.

5.2. Probability-weighted calculations of putative damages.

The parties to this lawsuit point to different clauses for Plaintiff's demobilization. Plaintiff alleges wrongful acts by Defendant; Defendant assigns the cause decisions made to implement a workforce reduction that was mandated two years earlier and continued through dates after Plaintiff's demobilization.

In short (using my words and without making any legal assertions), Plaintiff's claim is that:

But for Defendant's (alleged) wrongful acts, there was 100% certainty she still would mobilized to Afghanistan and working in her same position, earning approximately the same compensation, through June 2021 and, therefore, compensation for putative damages (i.e., lost earnings) is warranted.

Defendant's opposing view (using my words and without making any legal assertions) is:

From the mandate in 2012 to reduce civilian staffing in Afghanistan, uncertainty escalated for Plaintiff's continuing assignment to the same position and, therefore, compensation for putative damages (i.e., lost earnings) is not warranted.

Before Plaintiff's demobilization event in September 2014, there was a clear trend for private workforce reductions under the LOGCAP IV program.¹⁵ When the directive for workforce reduction became

¹⁴ <https://www.bls.gov/news.release/eci.toc.htm>, accessed 14 November 2018.

¹⁵ The high point of the U.S. Nationals (civilian) contractors count was 34,765, during 2012 and 2013, and by September 2014 the count was 17,404. See Source: Department of Defense Contractor and Troop Levels in Afghanistan and Iraq: 2007-2018, Updated May 10, 2019, Congressional Research Service, <https://crsreports.congress.gov>, R44116.

effective, and while the workforce reduction was being implemented, the probability significantly rose that Plaintiff would be demobilized from her assignment in Afghanistan before June 2021. Such heightened probability existed independently of the Plaintiff's allegations and are not related to whether the jury finds in favor of the Plaintiff's allegations against the Defendant.

Plaintiff was demobilized in September 2014 and no person can transcend our human limitations and recreate an alternative reality for re-living and documenting the circumstances of Plaintiff's demobilization. There was one discoverable outcome: Plaintiff's demobilization from the Afghanistan war theater in September 2014. Other possible outcomes for 2014 through 2021 can be estimated based on available data. No data exists to compel belief in 100% certainty of Plaintiff's continuing mobilization through June 2021, and an assumption of 100% certainty is unreasonable and unreliable. Therefore, we must estimate the probability of Plaintiff's continuing mobilization through June 2021. I will propose several ways to estimate the probability and weight the claimed damages for the estimated probability.

5.2.1. Probability-weighted by M&A count

5.2.2. I calculated probability-weighted (putative) damages to relate the uncertainty of Plaintiff's continuing mobilization by the declining M&A¹⁶ count. This method assumes Plaintiff will continue in her job position in mobilization through June 2021. The putative damages are reduced to reflect the declines in M&A through June 2021.

My calculations are presented in [Exhibit 2 – Calculated Mobilization Earnings Compared to Demobilization Earnings](#). This probability-weighted approach gives **\$177,700**,¹⁷ assuming the jury finds all categories of Plaintiff's compensation are recoverable as damages and does not adjust for Plaintiff's failure to mitigate her damages through 12 March 2016. This amount is reduced to **\$122,400** if the jury finds the Plaintiff failed to mitigate her damages through 12 March 2016.

5.3. Discount rates for putative damages based on earnings.

5.3.1. The spot rate for 1-year US Treasury instruments reflects the relevant basis for the discount rate to determine the present value of the putative damages. I have not discounted to present value because the adjustment for time value of money is not a significant amount.

5.4. Conclusion of putative damages.

5.4.1. I have not formed an opinion that the Plaintiff is entitled to recover damages.

5.4.2. My calculations of putative damages are based on the probability-weighted difference in compensation, recognizing the demobilization trend. The range of damages I determined are **\$122,400** and **\$177,700** assuming the court determines putative damages are recoverable by Ms. Taylor.

6. REBUTTAL OF PLAINTIFF EXPERT'S REPORT

6.1. Plaintiff's expert report.

¹⁶ M&A = management and administration job category.

¹⁷ This amount is reduced to **\$122,400** if the jury finds the Plaintiff failed to mitigate her damages through 12 March 2016.

6.1.1. Charles L. Alford, PhD published a report disclosing his expert testimony, dated 04 June 2018, and updated 14 November 2019.

6.2. Alford's approach to damages.

6.2.1. Alford's damages report assumes Ms. Taylor is entitled to recover her mobilization-level earnings, including base pay, overtime pay, combat zone compensation, employer retirement contributions, and fringe benefits, and also income tax benefits, from 01 October 2014 through 30 June 2021. To that end, he reconstructed specific components of her W-2 compensation to which he adds employer matching contributions, meals and incidentals grossed up to the equivalent of pre-tax earnings, the value of lodging grossed up to the equivalent of pre-tax earnings, and the benefit of an income tax exclusion of compensation available to U.S. citizens working abroad provided certain conditions are satisfied. Alford then deducted an estimate of Ms. Taylor's earnings ability outside of a combat zone setting.

6.3. Meals and incidentals and lodging provided in Afghanistan.

6.3.1. Dr. Alford erroneously included meals and lodging in his calculation of Plaintiff's damages.

6.3.2. Fluor provided Plaintiff with meals and lodging at her place of employment in Afghanistan.

Normally, the U.S. Internal Revenue Code requires taxation of meals and lodging provided by an employer. According to IRS Publication 54 – Tax Guide for U.S. Citizens and Resident Aliens Living Abroad:¹⁸

“If you receive fringe benefits in the form of the right to use your employer's property or facilities, the fair market value of that right is earned income.”

6.3.3. The meals and lodging arrangement provided to Ms. Taylor in Afghanistan were not added to the Plaintiff's taxable wages, an exclusion authorized by the U.S. Internal Revenue Code and related Treasury regulations when the arrangements are for the benefit of the employer (i.e., the Defendants).¹⁹

Treasury Regulation §1.119-1 Meals and lodging furnished for the convenience of the employer.

(1) In general. The value of meals furnished to an employee by his employer shall be excluded from the employee's gross income if two tests are met:

(i) The meals are furnished on the business premises of the employer, and

(ii) the meals are furnished for the convenience of the employer. The question of whether meals are furnished for the convenience of the employer is one of fact to be determined by analysis of all the facts and circumstances in each case. If the tests described in subdivisions (i) and (ii) of this subparagraph are met, the exclusion shall apply irrespective of whether under an employment contract or a statute fixing the terms of employment such meals are furnished as compensation.

6.3.4. IRS Publication 54 discusses the requirements: “convenience of employer” and “condition of employment.”

¹⁸ IRS Publication 54 – Tax Guide for U.S. Citizens and Resident Aliens Living Abroad, <https://www.irs.gov/publications/p54>, accessed 15 November 2018.

¹⁹ Reg. § 1.119-1. Meals and lodging furnished for the convenience of the employer.

“Convenience of employer. Whether meals or lodging are provided for your employer's convenience must be determined from all the facts and circumstances. Meals furnished at no charge are considered provided for your employer's convenience if there is a good business reason for providing them, *other than to give you more pay*. [emphasis added]

On the other hand, if your employer provides meals to you or your family as a means of giving you more pay, and there is no other business reason for providing them, their value is extra income to you because they aren't furnished for the convenience of your employer.

Condition of employment. Lodging is provided as a condition of employment if you must accept the lodging to properly carry out the duties of your job. You must accept lodging to properly carry out your duties if, for example, you must be available for duty at all times or you could not perform your duties if the lodging wasn't furnished.”

- 6.3.5. The tax treatment of reimbursements for away-from-home meals and lodging costs is clearly distinguishable from the income tax provisions of IRC §119. Under other provisions of the Internal Revenue Code and Treasury regulations, the location of an employee's tax home normally depends on whether his or her work assignment is expected to be temporary or indefinite. If an employee's work assignment is expected to be for an indefinite period or more than 1 year, the employee's place of employment becomes his or her tax home.

“To determine whether you are traveling away from home, you must first determine the location of your tax home.”

“Generally, your tax home is your regular place of business or post of duty, regardless of where you maintain your family home. It includes the entire city or general area in which your business or work is located.”²⁰

- 6.3.6. When the employee's place of employment becomes his or her tax home, the employee cannot deduct or be reimbursed on a tax-free basis for any away-from-home expenses. Unlike non-taxable meals and lodging for the convenience of the employer (IRC §119), reimbursements of away-from-home costs are presumed to be bargained-for employment earnings and, as such, are treated as taxable remuneration.

“If you are a member of the U.S. Armed Forces on a permanent duty assignment overseas, you aren't traveling away from home. You can't deduct your expenses for meals and lodging.”

“You may be reimbursed under your employer's accountable plan for expenses related to that employer's business, some of which are deductible as employee business expenses and some of which aren't deductible. The reimbursements you receive for the nondeductible expenses don't meet rule (1) for accountable plans, and they are treated as paid under a nonaccountable plan.”

²⁰ “Publication 463 (2017), Travel, Entertainment, Gift, and Car Expenses,”
https://www.irs.gov/publications/p463#en_US_2017_publink100033753, accessed 15 November 2018.

“Your employer will combine the amount of any reimbursement or other expense allowance paid to you under a nonaccountable plan with your wages, salary, or other pay. Your employer will report the total in box 1 of your Form W-2.”²¹

- 6.3.7. Instead of a form of bargained-for employment earnings, the meals and incidentals and lodging costs provided by Fluor to Ms. Taylor were provided for the convenience of the employer and realized only when conditions imposed by IRC §119 – not conditions imposed by the employer – are satisfied. This arrangement made for the convenience of the employer should not be treated as damages recoverable by Ms. Taylor. Therefore, Alford’s damages calculations for meals and incidentals and lodging are biased and unreliable.
- 6.3.8. Tax-effected meals and incidentals. There are other flaws in Alford’s meals and incidentals calculations.
- 6.3.8.1. First, Alford has made no adjustment to his damages calculations for meals and incidentals during Ms. Taylor’s vacation time. Of 1,057 days tracked by FLUOR, Taylor took 110 “R&R” days, or 10.41% time off. No evidence was produced to indicate FLUOR reimbursed or otherwise paid for Ms. Taylor’s meals and incidentals while she was on vacation.²²
- 6.3.9. Conclusion. In summary, meals and lodging were furnished by Fluor for the “convenience of the employer” on premises provided by Fluor through contractual arrangements under LOGCAP IV. Counting meals and lodging as Ms. Taylor’s recoverable damages would constitute an economic windfall for the Plaintiff at the Defendants’ expense. Therefore, I dispute the validity and accuracy of Dr. Alford’s tax-effected meals and incidentals and lodging. For these and other reasons, these components of his calculations do not qualify as recoverable damages.
- 6.4. Foreign earned income exclusion (from taxable income) for expatriate status in Afghanistan.
- 6.4.1. Dr. Alford erroneously included tax savings from the foreign income exclusions in his calculation of Plaintiff’s damages.
- 6.4.2. U.S. citizens or resident aliens living abroad generally are taxed on their worldwide income. However, employees may qualify for an exclusion of foreign earnings or an exclusion or deduction for certain foreign housing amounts.²³ Employers do not need to withhold federal income taxes from wages paid to employees whose wages they reasonably expect will be excluded from income under IRC §911.²⁴

²¹ “Publication 463 (2017), Travel, Entertainment, Gift, and Car Expenses,”
https://www.irs.gov/publications/p463#en_US_2017_publink100033753, accessed 15 November 2018.

²² Such reimbursements for away-from-home expenses would be taxable.

²³ IRC §§911(a) and (b).

²⁴ See <https://www.irs.gov/individuals/international-taxpayers/foreign-earned-income-exclusion>, accessed 11 November 2018.

Table 2- Foreign Income

Year	Amount	Foreign Earned Income Reported ²⁵	Exclusion claimed by Tara Taylor	Full Days in the U.S.	Qualifying Days
2012	\$ 95,100	Not produced	Not produced	Not produced	Not produced
2013	97,600	222,680	90,963	25	340
2014	99,200	220,160	90,768	31	334
2015	100,800	Not produced	Not produced	Not produced	Not produced
2016	101,300	Not produced	Not produced	Not produced	Not produced
2017	102,100	Not produced	Not produced	Not produced	Not produced
2018	105,900	Not produced	Not produced	Not produced	Not produced
2019	107,600	Not produced	Not produced	Not produced	Not produced
2020	109,450	Not produced	Not produced	Not produced	Not produced
2021 Forecast	111,300	Not produced	Not produced	Not produced	Not produced

6.4.3. Requirements. To claim the IRC §911 exclusion or the foreign housing cost deduction, employees must have foreign earned income, their tax home must be in a foreign country, and they must be one of the following:

- (i) A U.S. citizen who is a bona fide resident²⁶ of a foreign country or countries for an uninterrupted period that includes an entire tax year. Generally, a foreign country is any territory (including the air space and territorial waters) under the sovereignty of a government other than the U.S. Territories and possessions of the U.S. are not foreign countries.²⁷ A U.S. resident alien who is a citizen or national of a country that has an income tax treaty in effect with the U.S. and who is a bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year.²⁸
- (ii) A U.S. citizen or a U.S. resident alien who is physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months.

6.4.4. Foreign earned income exclusion is not granted by or controlled by Defendants. The foreign earned income exclusion is an income tax provision based on statutory authorization and subject to conditions imposed on individual taxpayers (not employers). The employee's potential income tax benefit is not bargained-for between the employer and employee; is not awarded by the employer; is not based on an employer's compliance. The foreign income exclusion remained available to Ms. Taylor even after her demobilization, yet the Job Search Chart²⁹ indicates Ms. Taylor infrequently sought foreign employment after September 2014. Counting this conditional income tax benefit as damages recoverable by Ms. Taylor would constitute an economic windfall for the Plaintiff at Defendants' expense.

²⁵ The information pertaining to the foreign exclusion claimed by Tara Taylor was derived from Form 1040s for Andrew S. and Tara D. Taylor.

²⁶ The bona fide residence test applies to U.S. citizens and resident aliens who are citizens or nationals of a country that has an income tax treaty in effect with the U.S. [IRC §911(d)(1)(A); Reg. §1.911-2(c)] An employee's bona fide residence is not necessarily the same as his or her domicile. A domicile is the employee's permanent home (i.e., the place where an employee always returns or intends to return even though currently residing elsewhere).

²⁷ See IRS Pub. 54 – Tax Guide for U.S. Citizens and Resident Aliens Abroad and Treas. Reg. §1.911-2(a).

²⁸ See Rev. Rul. 91-58.

²⁹ See [Exhibit 9 – Job Search Chart for Supplemental Discovery \(Tara D. Taylor\)](#).

6.4.5. As such, Dr. Alford’s calculation of “Additional Lost Disposable Income Due to Loss of Foreign Income Exclusion” does not represent damages recoverable by Ms. Taylor. Therefore, I have assigned no value to Plaintiff’s putative ineligibility to exclude foreign earned income from Federal income tax.

6.5. Re-calculated earnings without erroneous 401(k) match

6.5.1. Dr. Alford erroneously included 401K) matching in his calculation of Plaintiff’s damages.

6.5.2. Dr. Alford’s damages calculations reflect his estimate of putative lost earnings from 01 October 2014 through 30 June 2021.

From Alford Report	Alford’s Damages Amount ³⁰	Alford’s Damages Amount without 401(k) match (see discussion below)
W-2 comp	\$953,968	\$983,968
Discount to present value	- 1,836	- 1,836
Subtotal	952,132	952,132
401k match (see discussion below)	28,564	--
Subtotal	980,696	952,132
Meals, lodging, etc.	208,259	208,259
Subtotal	1,188,955	1,160,391
Inc tax on foreign inc excl	169,526	169,526
Total Damages (Alford)	\$1,358,481	\$1,329,917

6.5.3. Dr. Alford failed to consider the definition of compensation for Fluor’s 401(k) matching benefit.³¹ The Summary Plan Description, a disclosure document required by ERISA, specifies eligible and ineligible compensation as follows:

Eligible Compensation	Ineligible Compensation
Paid time off	Bonuses
Vacation pay	Commissions
Sick pay	Incentives
Military differential pay	Site adders
--	Overtime
--	Other irregular payments

Dr. Alford rightly assumed a comparable 401(k) matching benefit accrued on Taylor’s mitigating compensation, what he calls “Gross pay with transfer to States”, which is the compensation Plaintiff did earn or could have earned after her demobilization. He calculated a 401(k) matching benefit “equal to 3% of gross lost compensation”, which is the excess of (putative) “Gross pay without transfer to States” over “Gross pay with transfer to States.” However, that excess is wholly comprised of compensation

³⁰ Amounts herein might differ from Alford’s report by rounding.

³¹ Alford calculated a post demobilization matching contribution at 3%.

ineligible for Fluor's 401(k) matching benefit. Using the Fluor 401(k) plan's definition of eligible compensation eliminates the employer matching component of Alford's damages. Therefore, Dr. Alford's calculation of the 401(k) employer matching benefit is biased and unreliable. Hereafter, Alford's employer matching contribution of \$28,564 will be eliminated from my analysis of his damages.

6.6. Re-calculated earnings adjusted for failure to mitigate.

6.6.1. Dr. Alford erroneously failed to consider the period when Plaintiff did not attempt to mitigate her damages.

6.6.2. Assuming the Court were to find that Ms. Taylor mitigated her damages after 12 March 2016, Alford's damages would be reduced from 01 October 2014 through 12 March 2016 as follows:

Re-calculated Damages – Failure to Mitigate ³²	Periods	Damages: W-2 Comp Only	Damages: Meals & lodging	Damages: Foreign Inc Excl	Damages: Total
Reported amount (Alford) \$	01 Oct 2014 through 30 Jun 2021	952,132	208,259	169,526	1,329,917
Reduction for failure to mitigate	01 Oct 2014 through 12 Mar 2016	-234,167	-44,378	- 36,454	- 315,000
Re-calculated damages (Alford) \$	13 Mar 2016 through 30 June 2021	717,965	163,881	133,072	1,014,917³³

6.7. Re-calculated earnings without salary uplift earnings.

6.7.1. Dr. Alford's damages calculations include a component for hazard pay and hardship allowance, referred to as salary uplift.³⁴ This category of compensation is designed for the specific job conditions of war theater for which there is a tiny market. I am unaware of whether such types of compensation are commonly treated as recoverable lost wages.

6.7.2. I have not seen evidence that Ms. Taylor sought job positions with hazard pay and hardship allowance until mid-2016. If Alford's damages calculations from 01 October 2014 through 30 June 2021 were re-calculated to remove salary uplift, the following re-calculated amounts are obtained from his report.

³² Amounts herein might differ from Alford's report by rounding.

³³ Alford's damages calculations include an erroneous 401k match benefit of \$28,564, of which \$10,967 are attributed to this period. Alford's amounts which include the match are higher than my revision to correct his calculations.

³⁴ Salary uplift is set at a percentage of base pay that has changed over time: earlier 80%, then 55%, now 45%.

Re-Calculated Damages – Salary Uplift (Alford)³⁵	Periods	Damages: W-2 Comp Only	Damages: Meals & lodging	Damages: Foreign Inc Excl	Damages: Total
Damages reported amount (Alford) \$	01 Oct 2014 through 30 Jun 2021	952,132	208,259	169,526	1,329,917
less salary uplift (Alford)	01 Oct 2014 through 30 Jun 2021	- 348,472	--	--	- 348,472
Re-calculated damages (Alford) \$	01 Oct 2014 through 30 Jun 2021	603,660	208,259	169,526	981,445

6.8. Income Tax Effect of One-Time Award

- 6.8.1. Dr. Alford erroneously added a tax adjustment and, if the court were to give Plaintiff this tax adjustment, Alford used an incorrect and biased amount.
- 6.8.2. Dr. Alford's tax calculation for a one-time award cannot be reliably utilized when damages are in dispute. He uses a marginal income tax rate of 43% compared to his estimate of Taylor's normal income tax rate of 30% to claim additional damages of \$203,185.

The highest Federal tax rate (filing as a single person) in 2019 is 37% for taxable income (not gross income) over \$510,300, 35% for taxable income over \$204,100, 32% for taxable income over \$160,725, and 24% for taxable income over \$84,200.

Dr. Alford has used various rates to tax affect his calculations: 33%, 32%, and 24%. For the income tax rate differential caused by a one-time spike in taxable income, he has used 30% and 43%. This makes it impossible to apply.

If the court were to award damages for the one-time income tax differential, I recommend the following:

Damages amount	Estimated Federal Tax Rate / Plaintiff's Marginal Tax Rate	Additional Damages for Tax Rate Differential³⁶
From \$1 to \$100,000	32%/24%	8%
Above \$100,000	35%/24%	11%

This approach assumes Ms. Taylor's taxable income, but for a one-time damages award, is around \$84,000 and her marginal Federal income tax rate is 24%. This approach is simpler and more flexible for the purpose at hand.

³⁵ Amounts herein might differ from Alford's report by rounding.

³⁶ For example, add \$8,000 to a \$100,000 award (\$100,000 x 8%), add \$19,000 to a \$200,000 award (\$8,000 plus \$100,000 x 11%), and so on.

6.9. Summary of errors in Alford's calculation of damages.

- 6.9.1. Accounting for the non-recovery of the foreign earned income tax gross up, meals, incidentals, and lodging, the salary uplift, and Ms. Taylor's failure to mitigate, Dr. Alford's calculations should be reduced as follows:

Re-Calculation of Alford's Damages – Summary ³⁷	Periods	Damages: W-2 Comp Only	Damages: Meals & lodging	Damages: Foreign Inc Excl	Damages: Total
Alford's damages calculations \$	01 Oct 2014 through 30 Jun 2021	952,132	208,259	169,526	1,329,917
Reduction of "Gross comp without transfer to States" for failure to mitigate	01 Oct 2014 through 12 Mar 2016	- 234,167	- 44,378	- 36,454	- 315,000
less: salary uplift	13 Mar 2016 through 30 June 2021	- 254,738	--	--	- 254,738
less: meals and incidentals and lodging	13 Mar 2016 through	--	- 163,881	} - 133,072	- 296,952
less: income tax on foreign income exclusion	30 June 2021				
Re-calculated damages (Alford) \$	13 Mar 2016 through 30 June 2021	463,227	--	--	463,227

6.10. Failure to account for uncertainty of mobilization through June 2021.

- 6.10.1. Apart from a mandate of law, or a finding in a legal proceeding, it is unreasonable and unreliable to calculate damages on the assumption that Plaintiff's continuing mobilization was predestined to 100% certainty. In evaluating probabilities for Plaintiff's continuing demobilization, the only thing mortals may say with 100% certainty is that Plaintiff's mobilization to Afghanistan was destined to end.

Everyone makes decisions using probabilities, often without awareness of this element of the decision-making process. Financial professionals and others utilize shorthand methods of measuring and factoring probabilities, and I will apply some shorthand methods to Dr. Alford's calculations. Shorthand approaches used in financial applications often are sufficiently accurate, although shorthand estimates cannot claim high precision.

- 6.10.2. Dr. Alford failed to recognize any method or practice for measuring an individual's lost wages from wrongful termination. Probability measurement for such damages is a generally accepted practice.

"When calculating lost earnings in wrongful employment termination cases, economists should approximate the amount of time a terminated employee would have remained employed for the defendant employer accounting for the probabilities of surviving, participating in the labor force, and being employed. The economists should also account for the probability that a terminated worker would have remained employed for that particular employer absent the termination. This is because even when accounting for the

³⁷ Amounts herein might differ from Alford's report by rounding.

probability of surviving, the probability of participating in the labor force, and the probability of being employed, a worker may leave a particular employer, either voluntarily, such as for a better job elsewhere, or involuntarily, such as for getting fired with cause at a later date or laid off.”³⁸

6.10.3. Dr. Alford calculated the full amount of lost earnings and benefits claimed by Ms. Taylor without recognition of the high probability of termination or resignation from her specific job assignment for reasons exogenous to factors in this case. At the time of Taylor’s mobilization, Ms. Taylor’s employer, Fluor, was far into a continuing workforce reduction phase of its LOGCAP contract. Failing to use this generally accepted practice renders Dr. Alford’s overall damages calculation as speculative, biased, and unreliable.

6.10.4. Equally weighted outcomes

One practical method for estimating probability-weighted outcomes is to identify the main paths and outcomes and assign an equal probability to each path or outcome. A distinguishing feature of this approach is that every outcome has an equal chance of reflecting the reality that could have been had Plaintiff continued her job position during mobilization.

I have applied this shorthand method to Dr. Alford’s calculations. I have disaggregated the period from October 2014 through June 2021 into 27 quarterly periods, each path one quarterly period greater than the preceding one, giving 28 possible outcomes (adding a “zero” outcome) through June 2021. I estimated Plaintiff’s putative damages for each quarterly period, each quarterly period having three months to accumulate more compensation than the preceding quarter. This approach implies that demobilization occurs at the end of a given quarterly period and there are no further earnings from the Plaintiff’s job in Afghanistan.

This adjustment to Dr. Alford’s damages calculations are presented in [Exhibit 8 – Probability Tables](#). This probability-weighted approach gives **\$490,560**,³⁹ assuming the jury finds all categories of Plaintiff’s compensation are recoverable as damages and does not adjust for Plaintiff’s failure to mitigate her damages through 12 March 2016 through June 2021. The results approximate cumulative damages assuming Plaintiff’s continuing mobilization in Afghanistan through December 2016.

6.10.5. Weighted by the number of outcomes

Another practical method for estimating probability-weighted outcomes is to identify the main paths and outcomes, as above, but assign differing weights (i.e., not equal, as above) to each path creating more outcomes (406). As above, I used the disaggregated data described above. Then I multiplied each outcome by the number of paths, reducing each succeeding path by one. A distinguishing feature of this approach is that outcomes soon after September 2014 are weighted more heavily and outcomes closer to June 2021 are weighted more lightly.

I have applied this shorthand method to Dr. Alford’s calculations. Using Plaintiff’s estimated quarterly earnings (see above), each quarterly period having three months to more accumulate damages than the

³⁸ “*Employee Tenure and Economic Losses in Wrongful Termination Cases*,” by Charles L. Baum, III, PhD, Journal of Forensic Economics 24(1), 2013, pp. 41-66.

³⁹ This amount is reduced to **\$464,377** if the jury finds the Plaintiff failed to mitigate her damages through 12 March 2016.

preceding quarter. This approach implies that at the end of a given quarterly period, demobilization occurs and there are no further earnings from the Plaintiff's job in Afghanistan.

This adjustment to Dr. Alford's damages calculations are presented in [Exhibit 8 – Probability Tables](#). This probability-weighted approach gives **\$334,973**,⁴⁰ assuming the jury finds all categories of Plaintiff's compensation are recoverable as damages and does not adjust for Plaintiff's failure to mitigate her damages through 12 March 2016 through June 2021. The results approximate cumulative damages assuming Plaintiff's continuing mobilization in Afghanistan through December 2017.

I respectfully reserve the right to update my report.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "James F. Joyner III", with a horizontal line extending from the end of the signature.

James F. Joyner III, CPA, CVA/ABV, CPC, CRM, CPVA

15 December 2019

⁴⁰ This amount is reduced to **\$292,068** if the jury finds the Plaintiff failed to mitigate her damages through 12 March 2016.

EXHIBIT 1 – GENERAL ASSUMPTIONS

Taylor v Fluor et al		days	92	90	91	92	92	91	91	92	92
Civil Action No. 6:17-cv-01875-BHH-KFM		days/yr	365	365	365	365	365	365	365	365	365
General Assumptions			Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16
Alford's projected base pay assuming continued deployment			21,398	21,715	21,956	22,198	22,198	22,083	22,083	22,325	22,325
Alford's projected OT pay assuming continued deployment			21,727	22,049	22,294	22,539	22,539	22,422	22,422	22,669	22,669
Alford's projected uplift pay assuming continued deployment			15,802	16,035	16,213	16,391	16,391	16,307	16,307	16,486	16,486
Alford's projected other pay assuming continued deployment			3,750	2,219	2,244	2,268	2,268	2,735	2,735	2,765	2,765
Alford's projected total pay assuming continued deployment			62,677	62,018	62,707	63,397	63,397	63,547	63,547	64,245	64,245
Alford's projected for inc excl benefit assuming continued deployment			-	7,505	7,588	7,672	7,672	7,605	7,605	7,689	7,689
Alford's projected Gross Comp assuming continued deployment			36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445
Alford's projected total damages assuming continued deployment			45,450	53,013	53,583	54,154	54,154	56,603	56,603	57,183	57,183
Months between reported M&A counts			3	3	3	3	3	3	3	3	3
Assumed weeks			13	13	13	13	13	13	13	13	13
Projected Qtr W-2 pay ASSUMING cont'd mobilization (Joyner)			62,677	62,018	62,707	63,397	63,397	63,547	63,547	64,245	64,245
M&A count week (see graph and table)		3,805	1,043	941	894	833	687	652	640	623	584
Changes in mobilization after 2014 Q3			-72.59%	-75.27%	-76.50%	-78.11%	-81.94%	-82.86%	-83.18%	-83.63%	-84.65%
Probability of continued mobilization after Sep 2014			27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	16.82%	16.37%	15.35%

Taylor v Fluor et al		days	90	91	92	92	90	91	92	92	90
Civil Action No. 6:17-cv-01875-BHH-KFM		days/yr	365	365	365	365	365	365	365	365	365
General Assumptions			Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19
Alford's projected base pay assuming continued deployment			22,505	22,755	23,005	23,005	23,100	23,357	23,613	23,613	23,515
Alford's projected OT pay assuming continued deployment			23,328	23,587	23,846	23,846	23,944	24,210	24,476	24,476	24,375
Alford's projected uplift pay assuming continued deployment			12,203	12,338	12,474	12,474	11,971	12,104	12,237	12,237	10,061
Alford's projected other pay assuming continued deployment			3,205	3,241	3,277	3,277	2,404	2,431	2,458	2,458	1,233
Alford's projected total pay assuming continued deployment			61,241	61,921	62,602	62,602	61,419	62,101	62,784	62,784	59,184
Alford's projected for inc excl benefit assuming continued deployment			7,602	7,686	7,771	7,771	7,516	7,599	7,683	7,683	5,734
Alford's projected Gross Comp assuming continued deployment			37,041	37,421	37,902	37,902	35,219	35,601	36,084	36,084	27,084
Alford's projected total damages assuming continued deployment			53,624	54,188	54,853	54,853	51,870	52,438	53,105	53,105	40,890
Months between reported M&A counts			3	3	3	3	3	3	3	3	3
Assumed weeks			13	13	13	13	13	13	13	13	13
Projected Qtr W-2 pay ASSUMING cont'd mobilization (Joyner)			61,241	61,921	62,602	62,602	61,419	62,101	62,784	62,784	59,184
M&A count week (see graph and table)		3,805	663	663	715	711	724	708	740	745	748
Changes in mobilization after 2014 Q3			-82.58%	-82.58%	-81.21%	-81.31%	-80.97%	-81.39%	-80.55%	-80.42%	-80.34%
Probability of continued mobilization after Sep 2014			17.42%	17.42%	18.79%	18.69%	19.03%	18.61%	19.45%	19.58%	19.66%

EXHIBIT 1 – GENERAL ASSUMPTIONS (CONTINUED)

[illegible]

EXHIBIT 2 – CALCULATED MOBILIZATION EARNINGS COMPARED TO DEMOBILIZATION EARNINGS

Taylor v Fluor et al Civil Action No. 6:17-cv-01875-BHH-KFM									
Taylor's Qtr Earnings - Actual and Forecast (Joyner)	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16
Taylor's W-2 Wages (actual to 2019; forecasted after 2019)	102,743	102,743	102,743	102,743	102,743	94,277	94,277	94,277	94,277
a-actual or f-forecast	a	a	a	a	a	a	a	a	a
Forecasted annual wage incr (Emp Cost Index BLS Table 4)	2.24%	2.40%	1.89%	1.87%	2.03%	2.02%	2.01%	2.00%	1.91%
Employ Cost Index - T4 current qtr - Manage and pro	123.200	123.900	124.300	125.200	125.700	126.400	126.800	127.700	128.100
Taylor's qtr W-2 comp - Actual or forecast	25,900	25,300	25,600	25,900	25,900	23,500	23,500	23,800	23,800
401k matching 0% 0.0%	0	0	0	0	0	0	0	0	0
Taylor's actual quarterly earnings after demobilization	25,900	25,300	25,600	25,900	25,900	23,500	23,500	23,800	23,800
Taylor's base and OT pay assuming continued mobilization	43,125	43,764	44,251	44,737	44,737	44,505	44,505	44,994	44,994
Diff base and OT pay - Continued mobilization vs post-demobilization	17,225	18,464	18,651	18,837	18,837	21,005	21,005	21,194	21,194
Probability of continued mobilization after September 2014	27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	16.82%	16.37%	15.35%
Probability-weighted earnings difference (Joyner)	4,700	4,600	4,400	4,100	3,400	3,600	3,500	3,500	3,300
Taylor's projected uplift pay assuming continued mobilization	15,802	16,035	16,213	16,391	16,391	16,307	16,307	16,486	16,486
Probability of continued mobilization after September 2014	27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	16.82%	16.37%	15.35%
Probability-weighted earnings difference (Joyner)	4,300	4,000	3,800	3,600	3,000	2,800	2,700	2,700	2,500
Taylor's projected other pay assuming continued mobilization	3,750	2,219	2,244	2,268	2,268	2,735	2,735	2,765	2,765
Probability of continued mobilization after September 2014	27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	16.82%	16.37%	15.35%
Probability-weighted earnings difference (Joyner)	1,000	500	500	500	400	500	500	500	400
Taylor's projected excess earnings assuming continued mobilization	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445
Probability of continued mobilization after September 2014	27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	16.82%	16.37%	15.35%
Probability-weighted earnings difference (Joyner)	10,100	9,100	8,700	8,200	6,800	6,900	6,700	6,600	6,200

EXHIBIT 2 – CALCULATED MOBILIZATION EARNINGS COMPARED TO DEMOBILIZATION EARNINGS (CONTINUED)

Taylor v Fluor et al Civil Action No. 6:17-cv-01875-BHH-KFM									
Taylor's Qtr Earnings - Actual and Forecast (Joyner)	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19
Taylor's W-2 Wages (actual to 2019; forecasted after 2019)	98,113	98,113	98,113	98,113	106,100	106,100	106,100	106,100	130,000
a-actual or f-forecast	a	a	a	a	a	a	a	a	a
Forecasted annual wage incr (Emp Cost Index BLS Table 4)	2.14%	2.44%	2.35%	2.42%	2.40%	2.31%	2.45%	2.52%	2.42%
Employ Cost Index - T4 current qtr - Manage and pro	129.100	129.900	130.700	131.200	132.200	132.900	133.900	134.500	135.400
Taylor's qtr W-2 comp - Actual or forecast	24,200	24,500	24,700	24,700	26,200	26,500	26,700	26,700	32,100
401k matching 0% 0.0%	0	0	0	0	0	0	0	0	0
Taylor's actual quarterly earnings after demobilization	24,200	24,500	24,700	24,700	26,200	26,500	26,700	26,700	32,100
Taylor's base and OT pay assuming continued mobilization	45,832	46,342	46,851	46,851	47,044	47,567	48,089	48,089	47,890
Diff base and OT pay - Continued mobilization vs post-demobilization	21,632	21,842	22,151	22,151	20,844	21,067	21,389	21,389	15,790
Probability of continued mobilization after September 2014	17.42%	17.42%	18.79%	18.69%	19.03%	18.61%	19.45%	19.58%	19.66%
Probability-weighted earnings difference (Joyner)	3,800	3,800	4,200	4,100	4,000	3,900	4,200	4,200	3,100
Taylor's projected uplift pay assuming continued mobilization	12,203	12,338	12,474	12,474	11,971	12,104	12,237	12,237	10,061
Probability of continued mobilization after September 2014	17.42%	17.42%	18.79%	18.69%	19.03%	18.61%	19.45%	19.58%	19.66%
Probability-weighted earnings difference (Joyner)	2,100	2,100	2,300	2,300	2,300	2,300	2,400	2,400	2,000
Taylor's projected other pay assuming continued mobilization	3,205	3,241	3,277	3,277	2,404	2,431	2,458	2,458	1,233
Probability of continued mobilization after September 2014	17.42%	17.42%	18.79%	18.69%	19.03%	18.61%	19.45%	19.58%	19.66%
Probability-weighted earnings difference (Joyner)	600	600	600	600	500	500	500	500	200
Taylor's projected excess earnings assuming continued mobilization	37,041	37,421	37,902	37,902	35,219	35,601	36,084	36,084	27,084
Probability of continued mobilization after September 2014	17.42%	17.42%	18.79%	18.69%	19.03%	18.61%	19.45%	19.58%	19.66%
Probability-weighted earnings difference (Joyner)	6,500	6,500	7,100	7,100	6,700	6,600	7,000	7,100	5,300

EXHIBIT 2 – CALCULATED MOBILIZATION EARNINGS COMPARED TO DEMOBILIZATION EARNINGS (CONTINUED)

Taylor v Fluor et al										
Civil Action No. 6:17-cv-01875-BHH-KFM										
Taylor's Qtr Earnings - Actual and Forecast (Joyner)	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	TOTAL
Taylor's W-2 Wages (actual to 2019; forecasted after 2019)	130,000	130,000	130,000	130,800	131,700	132,500	133,300	134,100	134,900	
a-actual or f-forecast	a	a	a	f	f	f	f	f	f	
Forecasted annual wage incr (Emp Cost Index BLS Table 4)	2.48%	2.54%	2.63%	2.60%	2.65%	2.47%	2.56%	2.55%	2.53%	16.64%
Employ Cost Index - T4 current qtr - Manage and pro	136.200	137.300	138.039	138.924	139.809	140.694	141.579	142.464	143.348	143.348
Taylor's qtr W-2 comp - Actual or forecast	32,400	32,800	32,800	32,600	32,800	33,400	33,600	33,100	33,600	\$756,600
401k matching 0% 0.0%	0	0	0	0	0	0	0	0	0	\$-
Taylor's actual quarterly earnings after demobilization	32,400	32,800	32,800	32,600	32,800	33,400	33,600	33,100	33,600	\$756,600
Taylor's base and OT pay assuming continued mobilization	48,422	48,954	48,954	49,543	49,543	50,087	50,087	51,353	51,923	\$1,273,035
Diff base and OT pay - Continued mobilization vs post-demobilization	16,022	16,154	16,154	16,943	16,743	16,687	16,487	18,253	18,323	\$516,435
Probability of continued mobilization after September 2014	17.32%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	
Probability-weighted earnings difference (Joyner)	2,800	2,600	2,600	2,700	2,700	2,700	2,600	2,900	2,900	\$94,900
Taylor's projected uplift pay assuming continued mobilization	10,173	10,284	10,284	10,317	10,317	10,430	10,430	10,800	10,920	\$348,472
Probability of continued mobilization after September 2014	17.32%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	
Probability-weighted earnings difference (Joyner)	1,800	1,600	1,600	1,700	1,700	1,700	1,700	1,700	1,800	\$64,900
Taylor's projected other pay assuming continued mobilization	1,247	1,260	1,260	1,243	1,243	1,257	1,257	1,243	1,257	\$59,000
Probability of continued mobilization after September 2014	17.32%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	
Probability-weighted earnings difference (Joyner)	200	200	200	200	200	200	200	200	200	\$11,200
Taylor's projected excess earnings assuming continued mobilization	27,441	27,699	27,699	28,503	28,303	28,374	28,174	30,296	30,500	\$923,907
Probability of continued mobilization after September 2014	17.32%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	16.03%	
Probability-weighted earnings difference (Joyner)	4,800	4,400	4,400	4,600	4,500	4,500	4,500	4,900	4,900	\$170,700

EXHIBIT 3 –ESTIMATE OF EARNINGS BEFORE TAYLOR’S ATTEMPT TO MITIGATE

Taylor v Fluor et al Civil Action No. 6:17-cv-01875-BHH-KFM								
Adjustment for Failure to Mitigate through 12 Mar 2016 (Joyner)		Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	TOTAL
Days through 12 March 2016		92	90	91	92	92	72	
Alford's projected base and OT pay assuming continued deployment		17,225	18,464	18,651	18,837	18,837	16,620	\$108,634
Probability of continued mobilization after 2014 Q3		27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	
Probability-weighted base and OT pay differ through 12 Mar 2012 (Joyner)		4,700	4,600	4,400	4,100	3,400	2,800	\$24,000
Alford's projected uplift pay assuming continued deployment		15,802	16,035	16,213	16,391	16,391	12,900	\$93,732
Probability of continued mobilization after 2014 Q3		27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	
Probability-weighted uplift pay differ through 12 Mar 2012 (Joyner)		4,300	4,000	3,800	3,600	3,000	2,200	\$20,900
Alford's projected other pay assuming continued deployment		3,750	2,219	2,244	2,268	2,268	2,160	\$14,910
Probability of continued mobilization after 2014 Q3		27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	
Probability-weighted other pay differ through 12 Mar 2012 (Joyner)		1,000	500	500	500	400	400	\$3,300
Alford's projected total pay assuming continued deployment		36,777	36,718	37,107	37,497	37,497	31,680	\$217,276
Probability of continued mobilization after 2014 Q3		27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	
Probability-weighted total pay differ through 12 Mar 2012 (Joyner)		10,100	9,100	8,700	8,200	6,800	5,400	\$48,300
Alford's projected tax benefit assuming continued deployment		56,329	54,972	55,564	56,156	56,156	46,740	\$325,918
Probability of continued mobilization after 2014 Q3		27.41%	24.73%	23.50%	21.89%	18.06%	17.14%	
Probability-weighted tax benefit through 12 Mar 2012 (Joyner)		15,400	13,600	13,100	12,300	10,100	8,000	\$72,500

EXHIBIT 4 – M&A vs TOTAL PERSONNEL

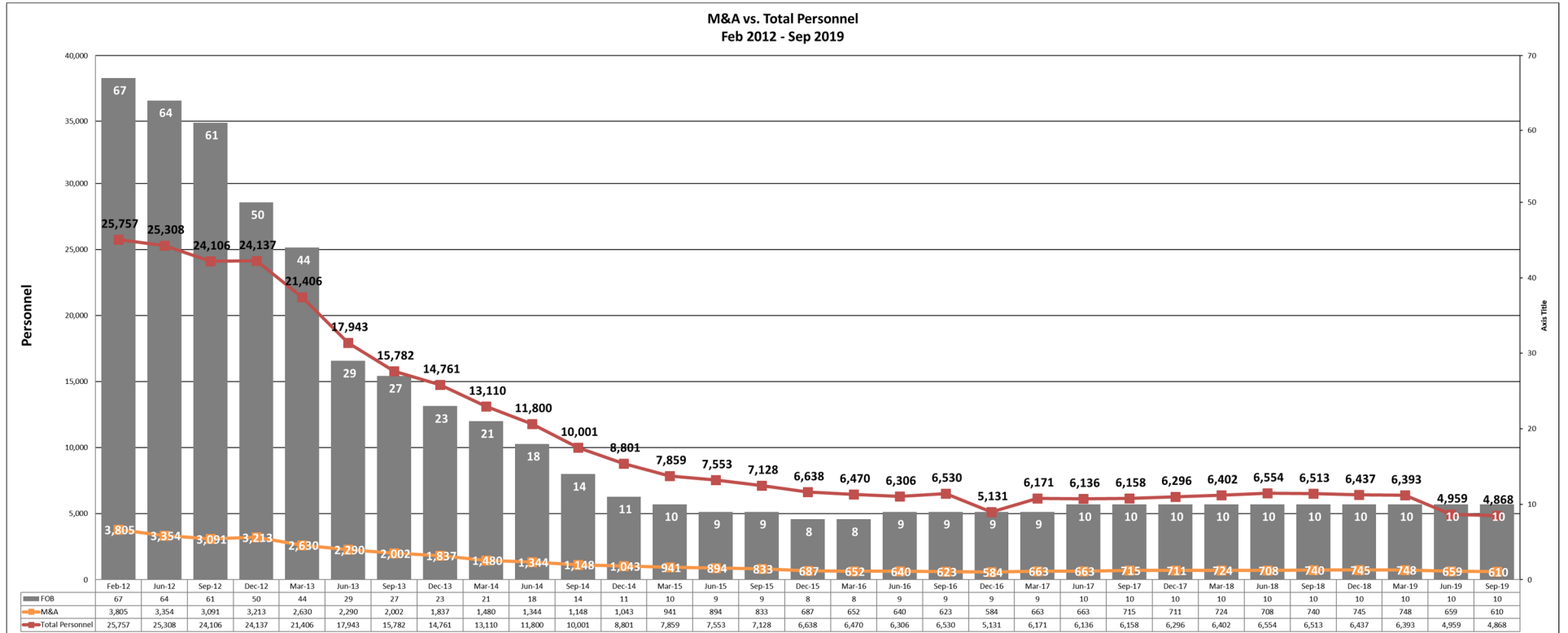


EXHIBIT 5 – SUMMARY OF FORM W-2 FOR TARA D. TAYLOR

Taylor v. Fluor et al Civil Action No. 6:17-cv-01875-BHH-KFM Analysis of Earnings from Taylor's Form W-2												
	2012	2013	2014 a	2014 b	2014 Total	2015 a	2015 b	2015 Total	2016	2017	2018	2019
Medicare wages	225,389.58	235,708.76	218,456.54	13,168.00	231,624.54	24,956.00	77,787.24	102,743.24	94,276.64	98,113.15	106,099.92	130,000.00
FICA-OASDI withholding	4,624.20	7,049.40	7,254.00	816.42	8,070.42	1,547.27	4,822.70	6,369.97	5,845.09	6,083.09	6,578.40	
FICA-HI withholding	3,268.15	3,739.16	333.72	190.94	524.66	361.86	1,127.76	1,489.62	1,366.86	1,422.71	1,538.66	
Federal tax withholding	27,325.90	14,634.75	15,755.82	1,492.45	17,248.27	2,855.75	10,282.78	13,138.53	11,280.01	12,092.75	11,482.20	
Georgia tax withholding	12,491.58	13,032.85	11,230.81	806.48	12,037.29	-	-	-	-	-		
Deferrals to 401k plan	11,728.64	13,028.52	10,476.90	987.60	11,464.50	1,247.80	1,983.96	3,231.76	2,850.16	2,969.92	3,207.28	
Other deferrals	3,714.36	1,928.16	3,551.00	-	3,551.00							

EXHIBIT 6 – SUMMARY CALCULATION OF TARA D. TAYLOR’S TIME OFF DURING MOBILIZATION

R&R #	Dates	Length	4 Travel Days Removed		
Demobilize	24-Sep-14			Total Days Represented	1057
10	20-Jul-14	10	6		
	10-Jul-14				
9	19-Mar-14	11	7	R&R days	110
	8-Mar-14				
8	13-Dec-13	18	14		
	25-Nov-13			Avg Percentage of Time on Vacation	10.41%
7	23-Sep-13	8	4		
	15-Sep-13				
6	31-Jul-13	19	15	Avg. Weeks Worked Per Year	46.6
	12-Jul-13				
5	3-May-13	13	9		
	20-Apr-13				
4	28-Feb-13	16	12		
	12-Feb-13				
3	22-Dec-12	10	6		
	12-Dec-12				
2	16-Oct-12	22	18		
	24-Sep-12				
1	17-Apr-12	23	19		
	25-Mar-12				
Mobilize	2-Nov-11				

EXHIBIT 7 – SUMMARY ALFORD’S DAMAGES CALCULATIONS

Alford's Damages as Reported			Taylor's						Alford's			Tax Benefits	Alford's	Alford's	Alford's	Alford's	Alford's	
			Base		Post demob		Site Adders	Other	Alford's		Gross Comp	from Foreign	Lost Gross	Meals &	Damages	401k Match	Total	
			Pay	Overtime	Earnings	Net	"Uplift"	Payments	Gross Comp	Discount	after Discount	Inc Excl	Compensation	Lodging	no match	Damages	Damages	
Begin Date	End Date	Days																
01-Oct-2014	31-Dec-2014	92	21,398	21,727	(21,398)	21,727	15,802	3,750	41,279	-	41,279	-	41,279	7,435	48,714	1,238	49,952	
01-Jan-2015	31-Dec-2015	365	88,067	89,422	(90,813)	86,676	65,030	9,000	160,706	-	160,706	30,437	191,143	30,827	221,970	4,821	226,791	
01-Jan-2016	31-Dec-2016	366	88,816	90,182	(91,999)	86,999	65,587	11,000	163,586	-	163,586	30,588	194,174	31,092	225,266	4,908	230,174	
01-Jan-2017	31-Dec-2017	365	91,270	94,606	(99,257)	86,619	49,489	13,000	149,108	-	149,108	30,829	179,937	31,951	211,888	4,473	216,361	
01-Jan-2018	31-Dec-2018	365	93,683	97,106	(91,271)	99,518	48,549	9,750	157,817	-	157,817	30,480	188,297	32,315	220,612	4,735	225,347	
01-Jan-2019	31-Dec-2019	365	95,368	98,853	(130,000)	64,221	40,802	5,000	110,023	-	110,023	23,256	133,279	29,434	162,713	3,301	166,014	
01-Jan-2020	31-Dec-2020	366	97,843	101,418	(133,380)	65,881	41,493	5,000	112,374	(694)	111,680	23,936	135,616	30,013	165,629	3,350	168,979	
01-Jan-2021	30-Jun-2021	181	50,190	53,086	(68,424)	34,852	21,720	2,500	59,072	(1,141)	57,931	-	57,931	15,192	73,123	1,738	74,861	
Alford's Damages			626,635	646,400	(726,542)	546,493	348,472	59,000	953,965	(1,835)	952,130	169,526	1,121,656	208,259	1,329,915	28,564	1,358,479	
One Time Tax			Tax Rate Adjustment														202,992	
Alford's			Calculation of Total Loss													1,329,915	1,561,471	
Adjustment for		failure to mitigate:																
01-Oct-2014	31-Dec-2014	92	(21,398)	(21,727)	21,398	(21,727)	(15,802)	(3,750)	(41,279)	-	(41,279)	-	(41,279)	(7,435)	(48,714)	(1,238)	(49,952)	
01-Jan-2015	31-Dec-2015	365	(88,067)	(89,422)	90,813	(86,676)	(65,030)	(9,000)	(160,706)	-	(160,706)	(30,437)	(191,143)	(30,827)	(221,970)	(4,821)	(226,791)	
01-Jan-2016	12-Mar-2016	72	(17,472)	(17,741)	18,098	(17,115)	(12,902)	(2,164)	(32,181)	-	(32,181)	(6,017)	(38,198)	(6,116)	(44,315)	(965)	(45,280)	
Adjustment to		Alford's Damages		(126,937)	(128,890)	130,309	(125,518)	(93,734)	(14,914)	(234,166)	-	(234,166)	(36,454)	(270,620)	(44,378)	(314,999)	(7,024)	(322,023)
Alford's		Damages - Adjusted 1		499,698	517,510	(596,233)	420,975	254,738	44,086	719,799	(1,835)	717,964	133,072	851,036	163,881	1,014,916	21,540	1,036,456
			Less balance of 401(k) match										-	-	-	-	(21,540)	(21,540)
			Less meals and lodging										-	-	(163,881)	(163,881)	-	(163,881)
			Less foreign income exclusion										(133,072)	(133,072)	-	(266,143)	-	(266,143)
Alford's			Damages - After Adjustments										-	717,964	-	584,892	-	584,892

EXHIBIT 7 – SUMMARY ALFORD’S DAMAGES CALCULATIONS (CONTINUED)

Alford's Damages Disaggregated by Quarter			Base Pay	Overtime	Taylor's Post demob Earnings	Site Adders Net	"Uplift"	Other Payments	Alford's Gross Comp	Discount	Alford's Gross Comp after Discount	Tax Benefits from Foreign Inc Excl	Alford's Lost Gross Compensation	Alford's Meals & Lodging	Alford's Damages no match
Begin Date	End Date	Days													
01-Oct-2014	31-Dec-2014	92	21,398	21,727	(25,900)	17,225	15,802	3,750	36,777	-	36,777	-	36,777	7,435	44,212
01-Oct-2014	31-Dec-2014	92	21,398	21,727	(25,900)	17,225	15,802	3,750	36,777	-	36,777	-	36,777	7,435	44,212
01-Jan-2015	31-Mar-2015	90	21,715	22,049	(25,300)	18,464	16,035	2,219	36,718	-	36,718	7,505	44,223	7,601	51,825
01-Apr-2015	30-Jun-2015	91	21,956	22,294	(25,600)	18,651	16,213	2,244	37,107	-	37,107	7,588	44,696	7,686	52,382
01-Jul-2015	30-Sep-2015	92	22,198	22,539	(25,900)	18,837	16,391	2,268	37,497	-	37,497	7,672	45,168	7,770	52,938
01-Oct-2015	31-Dec-2015	92	22,198	22,539	(25,900)	18,837	16,391	2,268	37,497	-	37,497	7,672	45,168	7,770	52,938
01-Jan-2016	31-Dec-2016	365	88,067	89,422	(102,700)	74,789	65,030	9,000	148,819	-	148,819	30,437	179,256	30,827	210,083
01-Jan-2016	31-Mar-2016	91	22,083	22,422	(23,500)	21,005	16,307	2,735	40,047	-	40,047	7,605	47,652	7,731	55,383
01-Apr-2016	30-Jun-2016	91	22,083	22,422	(23,500)	21,005	16,307	2,735	40,047	-	40,047	7,605	47,652	7,731	55,383
01-Jul-2016	30-Sep-2016	92	22,325	22,669	(23,800)	21,194	16,486	2,765	40,445	-	40,445	7,689	48,134	7,815	55,950
01-Oct-2016	31-Dec-2016	92	22,325	22,669	(23,800)	21,194	16,486	2,765	40,445	-	40,445	7,689	48,134	7,815	55,950
01-Jan-2017	31-Dec-2017	366	88,816	90,182	(94,600)	84,398	65,587	11,000	160,985	-	160,985	30,588	191,573	31,092	222,665
01-Jan-2017	31-Mar-2017	90	22,505	23,328	(24,200)	21,632	12,203	3,205	37,041	-	37,041	7,602	44,642	7,878	52,521
01-Apr-2017	30-Jun-2017	91	22,755	23,587	(24,500)	21,842	12,338	3,241	37,421	-	37,421	7,686	45,107	7,966	53,073
01-Jul-2017	30-Sep-2017	92	23,005	23,846	(24,700)	22,151	12,474	3,277	37,902	-	37,902	7,771	45,672	8,053	53,726
01-Oct-2017	31-Dec-2017	92	23,005	23,846	(24,700)	22,151	12,474	3,277	37,902	-	37,902	7,771	45,672	8,053	53,726
01-Jan-2018	31-Dec-2018	365	91,270	94,606	(98,100)	87,776	49,489	13,000	150,265	-	150,265	30,829	181,094	31,951	213,045
01-Jan-2018	31-Mar-2018	90	23,100	23,944	(26,200)	20,844	11,971	2,404	35,219	-	35,219	7,516	42,735	7,968	50,703
01-Apr-2018	30-Jun-2018	91	23,357	24,210	(26,500)	21,067	12,104	2,431	35,601	-	35,601	7,599	43,201	8,057	51,257
01-Jul-2018	30-Sep-2018	92	23,613	24,476	(26,700)	21,389	12,237	2,458	36,084	-	36,084	7,683	43,766	8,145	51,912
01-Oct-2018	31-Dec-2018	92	23,613	24,476	(26,700)	21,389	12,237	2,458	36,084	-	36,084	7,683	43,766	8,145	51,912
01-Jan-2019	31-Dec-2019	365	93,683	97,106	(106,100)	84,689	48,549	9,750	142,988	-	142,988	30,480	173,468	32,315	205,783
01-Jan-2019	31-Mar-2019	90	23,515	24,375	(32,100)	15,790	10,061	1,233	27,084	-	27,084	5,734	32,818	7,258	40,076
01-Apr-2019	30-Jun-2019	91	23,777	24,646	(32,400)	16,022	10,173	1,247	27,441	-	27,441	5,798	33,239	7,338	40,578
01-Jul-2019	30-Sep-2019	92	24,038	24,916	(32,800)	16,154	10,284	1,260	27,699	-	27,699	5,862	33,561	7,419	40,980
01-Oct-2019	31-Dec-2019	92	24,038	24,916	(32,800)	16,154	10,284	1,260	27,699	-	27,699	5,862	33,561	7,419	40,980
01-Jan-2019	31-Dec-2019	365	95,368	98,853	(130,100)	64,121	40,802	5,000	109,923	-	109,923	23,256	133,179	29,434	162,613

EXHIBIT 7 – SUMMARY ALFORD’S DAMAGES CALCULATIONS (CONTINUED)

Alford's Damages Disaggregated by Quarter			Base Pay	Overtime	Taylor's Post demob Earnings	Net	Site Adders "Uplift"	Other Payments	Alford's Gross Comp	Discount	Alford's Gross Comp after Discount	Tax Benefits from Foreign Inc Excl	Alford's Lost Gross Compensation	Alford's Meals & Lodging	Alford's Damages no match
Begin Date	End Date	Days													
01-Jan-2020	31-Mar-2020	91	24,327	25,216	(32,600)	16,943	10,317	1,243	28,503	(173)	28,330	5,951	34,282	7,462	41,744
01-Apr-2020	30-Jun-2020	91	24,327	25,216	(32,800)	16,743	10,317	1,243	28,303	(173)	28,130	5,951	34,082	7,462	41,544
01-Jul-2020	30-Sep-2020	92	24,594	25,493	(33,400)	16,687	10,430	1,257	28,374	(174)	28,200	6,017	34,216	7,544	41,761
01-Oct-2020	31-Dec-2020	92	24,594	25,493	(33,600)	16,487	10,430	1,257	28,174	(174)	28,000	6,017	34,016	7,544	41,561
01-Jan-2020	31-Dec-2020	366	97,843	101,418	(132,400)	66,861	41,493	5,000	113,354	(694)	112,660	23,936	136,596	30,013	166,609
01-Jan-2021	31-Mar-2021	90	24,956	26,396	(33,100)	18,253	10,800	1,243	30,296	(567)	29,728	-	29,728	7,554	37,282
01-Apr-2021	30-Jun-2021	91	25,234	26,690	(33,600)	18,323	10,920	1,257	30,500	(574)	29,927	-	29,927	7,638	37,565
01-Jan-2021	30-Jun-2021	181	74,784	78,579	(100,300)	53,063	32,150	3,757	88,970	(1,315)	87,655	6,017	93,671	22,736	116,408
Alford's Damages			626,635	646,400	(756,600)	516,435	348,472	59,000	923,907	(1,835)	922,072	169,526	1,091,598	208,259	1,299,857
			1,273,035				1,621,507	1,680,507				1,850,033		2,058,292	
Alford's	Calculation of Total Loss														1,299,857
Adjustment for failure to mitigate:															
01-Oct-2014	31-Dec-2014	92	(21,398)	(21,727)	25,900	(17,225)	(15,802)	(3,750)	(36,777)	-	(36,777)	-	(36,777)	(7,435)	(44,212)
01-Jan-2015	31-Dec-2015	365	(88,067)	(89,422)	102,700	(74,789)	(65,030)	(9,000)	(148,819)	-	(148,819)	(30,437)	(179,256)	(30,827)	(210,083)
01-Jan-2016	12-Mar-2016	72	(17,472)	(17,741)	18,593	(16,619)	(12,902)	(2,164)	(31,686)	-	(31,686)	(6,017)	(37,703)	(6,116)	(43,819)
Adjustment to Alford's Damages			(126,937)	(128,890)	147,193	(108,633)	(93,734)	(14,914)	(217,282)	-	(217,282)	(36,454)	(253,736)	(44,378)	(298,114)
Alford's Damages - Adjusted 1			499,698	517,510	(609,407)	407,802	254,738	44,086	706,625	(1,835)	704,790	133,072	837,862	163,881	1,001,743
Less meals and lodging												-	-	(163,881)	(163,881)
Less foreign income exclusion												(133,072)	(133,072)	-	(266,143)
Alford's Damages - After Adjustments			499,698	517,510	(609,407)	407,802	254,738	44,086	706,625	(1,835)	704,790	-	704,790	-	571,719

EXHIBIT 8 – PROBABILITY TABLES

Taylor v Fluor et al Civil Action No. 6:17-cv-01875-BHH-KFM														
Probability Tables List of paths and outcomes	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18
Jury finds no damages	-													
Jury finds Alford's 'Gross Comp' damages through Dec 2014	36,777													
Jury finds Alford's 'Gross Comp' damages through Mar 2015	36,777	36,718												
Jury finds Alford's 'Gross Comp' damages through Jun 2015	36,777	36,718	37,107											
Jury finds Alford's 'Gross Comp' damages through Sep 2015	36,777	36,718	37,107	37,497										
Jury finds Alford's 'Gross Comp' damages through Dec 2015	36,777	36,718	37,107	37,497	37,497									
Jury finds Alford's 'Gross Comp' damages through Mar 2016	36,777	36,718	37,107	37,497	37,497	40,047								
Jury finds Alford's 'Gross Comp' damages through Jun 2016	36,777	36,718	37,107	37,497	37,497	40,047	40,047							
Jury finds Alford's 'Gross Comp' damages through Sep 2016	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445						
Jury finds Alford's 'Gross Comp' damages through Dec 2016	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445					
Jury finds Alford's 'Gross Comp' damages through Mar 2017	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041				
Jury finds Alford's 'Gross Comp' damages through Jun 2017	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421			
Jury finds Alford's 'Gross Comp' damages through Sep 2017	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902		
Jury finds Alford's 'Gross Comp' damages through Dec 2017	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	
Jury finds Alford's 'Gross Comp' damages through Mar 2018	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Jun 2018	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Sep 2018	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Dec 2018	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Mar 2019	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Jun 2019	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Sep 2019	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Dec 2019	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Mar 2020	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Jun 2020	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Sep 2020	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Dec 2020	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Mar 2021	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219
Jury finds Alford's 'Gross Comp' damages through Jun 2021	36,777	36,718	37,107	37,497	37,497	40,047	40,047	40,445	40,445	37,041	37,421	37,902	37,902	35,219

EXHIBIT 8 – PROBABILITY TABLES (CONTINUED)

Taylor v Fluor et al Civil Action No. 6:17-cv-01875-BHH-KFM														
Probability Tables	Total by Path													
List of paths and outcomes	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	or Outcome
Jury finds no damages														-
Jury finds Alford's 'Gross Comp' damages through Dec 2014														36,777
Jury finds Alford's 'Gross Comp' damages through Mar 2015														73,495
Jury finds Alford's 'Gross Comp' damages through Jun 2015														110,603
Jury finds Alford's 'Gross Comp' damages through Sep 2015														148,099
Jury finds Alford's 'Gross Comp' damages through Dec 2015														185,596
Jury finds Alford's 'Gross Comp' damages through Mar 2016														225,643
Jury finds Alford's 'Gross Comp' damages through Jun 2016														265,690
Jury finds Alford's 'Gross Comp' damages through Sep 2016														306,136
Jury finds Alford's 'Gross Comp' damages through Dec 2016														346,581
Jury finds Alford's 'Gross Comp' damages through Mar 2017														383,622
Jury finds Alford's 'Gross Comp' damages through Jun 2017														421,043
Jury finds Alford's 'Gross Comp' damages through Sep 2017														458,944
Jury finds Alford's 'Gross Comp' damages through Dec 2017														496,846
Jury finds Alford's 'Gross Comp' damages through Mar 2018														532,065
Jury finds Alford's 'Gross Comp' damages through Jun 2018	35,601													567,666
Jury finds Alford's 'Gross Comp' damages through Sep 2018	35,601	36,084												603,750
Jury finds Alford's 'Gross Comp' damages through Dec 2018	35,601	36,084	36,084											639,834
Jury finds Alford's 'Gross Comp' damages through Mar 2019	35,601	36,084	36,084	27,084										666,918
Jury finds Alford's 'Gross Comp' damages through Jun 2019	35,601	36,084	36,084	27,084	27,441									694,359
Jury finds Alford's 'Gross Comp' damages through Sep 2019	35,601	36,084	36,084	27,084	27,441	27,699								722,058
Jury finds Alford's 'Gross Comp' damages through Dec 2019	35,601	36,084	36,084	27,084	27,441	27,699	27,699							749,757
Jury finds Alford's 'Gross Comp' damages through Mar 2020	35,601	36,084	36,084	27,084	27,441	27,699	27,699	28,503						778,260
Jury finds Alford's 'Gross Comp' damages through Jun 2020	35,601	36,084	36,084	27,084	27,441	27,699	27,699	28,503	28,303					806,563
Jury finds Alford's 'Gross Comp' damages through Sep 2020	35,601	36,084	36,084	27,084	27,441	27,699	27,699	28,503	28,303	28,374				834,937
Jury finds Alford's 'Gross Comp' damages through Dec 2020	35,601	36,084	36,084	27,084	27,441	27,699	27,699	28,503	28,303	28,374	28,174			863,111
Jury finds Alford's 'Gross Comp' damages through Mar 2021	35,601	36,084	36,084	27,084	27,441	27,699	27,699	28,503	28,303	28,374	28,174	30,296		893,407
Jury finds Alford's 'Gross Comp' damages through Jun 2021	35,601	36,084	36,084	27,084	27,441	27,699	27,699	28,503	28,303	28,374	28,174	30,296	30,500	923,907

EXHIBIT 8 – PROBABILITY TABLES (CONTINUED)

Taylor v Fluor et al Civil Action No. 6:17-cv-01875-BHH-KFM										
Probability Tables List of paths and outcomes	Total by Path or Outcome	Adjusted for Fail to Mit	<i>Weight</i> 28		<i>Weight</i> 406		<i>Weight</i> 28		<i>Weight</i> 406	
Jury finds no damages	-	-	1	0	28	0	1	0	28	0
Jury finds Alford's 'Gross Comp' damages through Dec 2014	36,777	-	1	1,313	27	992,979	1	n/a	27	n/a
Jury finds Alford's 'Gross Comp' damages through Mar 2015	73,495	-	1	2,625	26	1,910,880	1	n/a	26	n/a
Jury finds Alford's 'Gross Comp' damages through Jun 2015	110,603	-	1	3,950	25	2,765,072	1	n/a	25	n/a
Jury finds Alford's 'Gross Comp' damages through Sep 2015	148,099	-	1	5,289	24	3,554,386	1	n/a	24	n/a
Jury finds Alford's 'Gross Comp' damages through Dec 2015	185,596	-	1	6,628	23	4,268,708	1	n/a	23	n/a
Jury finds Alford's 'Gross Comp' damages through Mar 2016	225,643	47,112	1	8,059	22	4,964,148	1	1,683	22	1,036,470
Jury finds Alford's 'Gross Comp' damages through Jun 2016	265,690	265,690	1	9,489	21	5,579,494	1	9,489	21	5,579,494
Jury finds Alford's 'Gross Comp' damages through Sep 2016	306,136	306,136	1	10,933	20	6,122,712	1	10,933	20	6,122,712
Jury finds Alford's 'Gross Comp' damages through Dec 2016	346,581	346,581	1	12,378	19	6,585,039	1	12,378	19	6,585,039
Jury finds Alford's 'Gross Comp' damages through Mar 2017	383,622	383,622	1	13,701	18	6,905,190	1	13,701	18	6,905,190
Jury finds Alford's 'Gross Comp' damages through Jun 2017	421,043	421,043	1	15,037	17	7,157,728	1	15,037	17	7,157,728
Jury finds Alford's 'Gross Comp' damages through Sep 2017	458,944	458,944	1	16,391	16	7,343,111	1	16,391	16	7,343,111
Jury finds Alford's 'Gross Comp' damages through Dec 2017	496,846	496,846	1	17,745	15	7,452,690	1	17,745	15	7,452,690
Jury finds Alford's 'Gross Comp' damages through Mar 2018	532,065	532,065	1	19,002	14	7,448,909	1	19,002	14	7,448,909
Jury finds Alford's 'Gross Comp' damages through Jun 2018	567,666	567,666	1	20,274	13	7,379,663	1	20,274	13	7,379,663
Jury finds Alford's 'Gross Comp' damages through Sep 2018	603,750	603,750	1	21,563	12	7,245,002	1	21,563	12	7,245,002
Jury finds Alford's 'Gross Comp' damages through Dec 2018	639,834	639,834	1	22,851	11	7,038,174	1	22,851	11	7,038,174
Jury finds Alford's 'Gross Comp' damages through Mar 2019	666,918	666,918	1	23,818	10	6,669,178	1	23,818	10	6,669,178
Jury finds Alford's 'Gross Comp' damages through Jun 2019	694,359	694,359	1	24,799	9	6,249,232	1	24,799	9	6,249,232
Jury finds Alford's 'Gross Comp' damages through Sep 2019	722,058	722,058	1	25,788	8	5,776,464	1	25,788	8	5,776,464
Jury finds Alford's 'Gross Comp' damages through Dec 2019	749,757	749,757	1	26,777	7	5,248,299	1	26,777	7	5,248,299
Jury finds Alford's 'Gross Comp' damages through Mar 2020	778,260	778,260	1	27,795	6	4,669,559	1	27,795	6	4,669,559
Jury finds Alford's 'Gross Comp' damages through Jun 2020	806,563	806,563	1	28,806	5	4,032,813	1	28,806	5	4,032,813
Jury finds Alford's 'Gross Comp' damages through Sep 2020	834,937	834,937	1	29,819	4	3,339,747	1	29,819	4	3,339,747
Jury finds Alford's 'Gross Comp' damages through Dec 2020	863,111	863,111	1	30,825	3	2,589,333	1	30,825	3	2,589,333
Jury finds Alford's 'Gross Comp' damages through Mar 2021	893,407	893,407	1	31,907	2	1,786,814	1	31,907	2	1,786,814
Jury finds Alford's 'Gross Comp' damages through Jun 2021	923,907	923,907	1	32,997	1	923,907	1	32,997	1	923,907
			28	\$490,560	406	\$334,973	28	\$464,377	406	\$292,068

EXHIBIT 9 – JOB SEARCH CHART FOR SUPPLEMENTAL DISCOVERY (TARA D. TAYLOR)

Name of Employer	Date of Application	Job Title	Location of Job
Shell	9/4/2014	Your Ref No:18223044	not specified
Bechtel Careers	9/5/2014	Sub-Contract Formation Specialist - 107425	not specified
Bechtel Careers	9/5/2014	Contracts Administration Specialist Jubail (031.3703) - 106885	not specified
Target	9/5/2014	unknown	not specified
L-3 Communications	9/6/2014	Distribution Manager - 3 - 061998	not specified
Dollar General	9/6/2014	OPERATIONS SHIFT MANAGER MARION INDIANA DC - 73001BR	Marion, Indiana, DC
Target	9/9/2014	Distribution Group Leader	Rialto, Fontana, Ontario
Target	4/7/2015	Distribution Group Leader - Midway GA-SUP0005HW	Midway, GA
DynCorp International LLC	3/13/2016	Advisor, Procurement-1601510	not specified
DynCorp International LLC	3/21/2016	Advisor, Logistics and Support-1601080	not specified
DynCorp International LLC	3/24/2016	Human Resources Manager-INL-1601109	not specified
Worldwide Recruiting and Staffing Services LLC	3/28/2016	Advisor, Procurement-1600620	not specified
DynCorp International LLC	4/14/2016	Advisor, Afghanistan National Defense Security Force Human Resource-1601377	not specified
DynCorp International LLC	4/14/2016	DCOS-SA CSTC-A SENIOR PROCUREMENT ADVISOR	Abu Dhabi
Endevis	6/5/2016	Registration with Endevis	not specified
Panda Restaurant Group, Inc.	6/7/2016	Field Human Resources Manager - Atlanta, job ID# 14000417	Atlanta, GA
Synergy Business Consulting	6/7/2016	HR Manager	Duluth, GA
Bexiam	6/7/2016	Human Resources Manager	Atlanta, GA
HD Supply	6/7/2016	Manager, Regional Human Resources - Facilities Maintenance	Norcross, GA
PetSmart	6/7/2016	Resume Received	not specified
HD Supply	6/7/2016	Manager, Regional Human Resources - Facilities Maintenance - Norcross, GA	Norcross, GA
Gate Gourmet Recruitment Team	6/10/2016	HR Generalist	Atlanta, GA
Home Depot	6/10/2016	Resume Received	not specified
Worldwide Recruiting and Staffing Services LLC	6/13/2016	Advisor, Procurement-1601510	not specified
Roth Staffing	6/13/2016	Sr. Human Resources Manager	Marietta, GA
Worldwide Recruiting and Staffing Services LLC	6/14/2016	HR Supervisor-1601873	not specified
Georgia World Congress Center	6/16/2016	Employee Human Resource Manager (eHRM) 2651523	not specified
DynCorp International LLC	6/21/2016	HR Supervisor-1602604	not specified
DynCorp International LLC	6/24/2016	Advisor, Afghanistan National Defense Security Force Human Resource-1601379	not specified
DynCorp International LLC	6/24/2016	HR Supervisor-1602336	not specified

Name of Employer	Date of Application	Job Title	Location of Job
Worldwide Recruiting and Staffing Services LLC	6/24/2016	Profile submitted	not specified
DynCorp-Int'l	6/24/2016	Advisor, Afghanistan National Defense Security Force Human Resource	not specified
DynCorp International LLC	6/27/2016	Afghanistan National Defense Security Force Human Resource Advisor	not specified
Worldwide Recruiting and Staffing Services LLC	6/28/2016	HR Supervisor-1602336	not specified
DynCorp International LLC	6/28/2016	Mentor Program Support Supervisor-1602331	not specified
IHG	7/1/2016	Human Resources Manager - Corporate & Global Functions-R121498	not specified
Harris Computer Systems	7/1/2016	Human Resource Advisor	Atlanta, GA
Oldcastle, Inc.	7/1/2016	Deputy Labor Relations Director	Atlanta, GA
Confidential	7/5/2016	HR Manufacturing Manager	Atlanta, GA
Tosca	7/5/2016	Human Resources Manager	Atlanta, GA
Human Resource Dimensions	7/6/2016	Sr. HR Generalist	Norcross, GA
Univar	7/20/2016	Regional Human Resources Generalist	Atlanta, GA
Georgia World Congress Center	8/1/2016	Human Resources Manager	Atlanta, GA
Home Depot	8/1/2016	Resume Received	not specified
ANTOnline.com	8/11/2016	Dispute Resolution Manager	Atlanta, GA
Home Depot	8/11/2016	Resume Received	not specified
Varite, Inc.	8/11/2016	HR Business Partner	not specified
Chairlift	9/6/2016	Human Resources Content Writer	Atlanta, GA
DynCorp International LLC	11/3/2016	Reports Coordinator, ANDSF-1603865	not specified
Worldwide Recruiting and Staffing Services LLC	11/4/2016	Human Resources Manager Senior-1603299	not specified
DynCorp International LLC	11/9/2016	Advisor, Logistics and Support-1603905	not specified
Triumph Group	11/9/2016	Senior Human Resources Manager	Atlanta, GA
JLL Careers	11/9/2016	Senior Human Resources Business Partner 46754BR	not specified
ZCorum	11/15/2016	Human Resources Manager	Atlanta, GA
Goodwill of North Georgia	11/16/2016	6899 - HR Business Partner	North Georgia
Floor and Décor	11/17/2016	Application Received	Smyrna, GA
Marcum Search LLP	11/22/2016	Human Resources Generalist	Atlanta, GA
Variety Wholesalers, Inc.	11/24/2016	Distrbution Center Human Resource Manager	Newnan, GA
Hire Investment	12/7/2016	Human Resource Generalist II	Atlanta, GA
Lockheed Martin	12/7/2016	E4373:Labor Relations Rep Sr 373666BR	not specified
Lockheed Martin	12/7/2016	E4503:Mult Func HR Rep Sr 372811BR	not specified
Lockheed Martin	12/7/2016	Mult Func HR Rep Sr 371749BR	not specified
Lockheed Martin	12/7/2016	E4375:Labor Relations Rep Sr Stf 374573BR	not specified
Bowlmor AMF	12/15/2016	Human Resources Manager	Atlanta, GA
Home Depot	12/22/2016	Resume Received	not specified

Name of Employer	Date of Application	Job Title	Location of Job
Search Solution Group	12/29/2016	HR Manager	not specified
TeamOne Logistics	3/4/2017	Human Resources & Safety Manager	East Point, GA
CGL Recruiting	3/15/2017	HRBP - Site Manager	Savannah, GA
DynCorp International LLC	5/18/2017	Operations Manager-1702154	not specified
DynCorp International FZ-LLC	6/14/2017	Property Manager-1702028	not specified
Fluor Corp.	6/15/2017	Manager, Human Resources 96643BR	not specified
Fluor Corp.	6/30/2017	ACAP - GG09 - Food Services Supervisor, Senior 96071BR	not specified
Fluor Corp.	6/30/2017	Manager, Human Resources 96989BR	not specified
Home Depot	7/5/2017	Resume Received	not specified
Merritt Hawkins	7/25/2017	Physician Recruiter	Roswell, GA
Acadia Healthcare	7/25/2017	Human Resource Director	Riverdale, GA
Robert Half Management Resources	7/25/2017	Compensation Benefits Specialist	Atlanta, GA
Fire, Inc. Atlanta	7/25/2017	Corporate Trainer	Atlanta, GA
Consolidated Container Company	7/25/2017	Director Total Rewards	Atlanta, GA
Express Employment Professionals - Atlanta	7/25/2017	Human Resource Manager	Suwanee, GA
Confidential	7/25/2017	Payroll & Human Resources Administrator	Marietta, GA
Impact Employment Solutions	7/25/2017	Staffing Manager	Marietta, GA
Critical Mass Global	7/25/2017	Resume Received	Atlanta, GA
Home Depot	8/2/2017	Resume Received	not specified
Home Depot	8/16/2017	Resume Received	not specified
Home Depot	8/16/2017	Resume Received	not specified
Home Depot	8/16/2017	Resume Received	not specified
Home Depot	8/17/2017	Resume Received	not specified
Home Depot	8/18/2017	Resume Received	not specified
DynCorp International FZ-LLC	8/24/2017	HR Manager-1703490	not specified
Worldwide Recruiting and Staffing Services LLC	8/24/2017	HR Manager-1703490	not specified
DynCorp International FZ-LLC	8/24/2017	HR Manager-1703526	not specified
Worldwide Recruiting and Staffing Services LLC	8/25/2017	HR Manager-1703526	not specified
Home Depot	8/25/2017	Resume Received	not specified
DynCorp International LLC	11/16/2017	HR Generalist-1704898	not specified
DynCorp International LLC	11/16/2017	HR Manager-1704962	not specified
DynCorp International LLC	12/4/2017	HR GENERALIST AFG	Afghanistan
DynCorp International LLC	12/5/2017	KWAJALEAN HR GENERALIST	not specified
DynCorp International LLC	12/5/2017	HR MANAGER	KANDAHAR, AFGHANISTAN

Name of Employer	Date of Application	Job Title	Location of Job
DynCorp International LLC	12/11/2017	HR Generalist Sr-1705289	not specified
DynCorp International LLC	12/14/2017	Operations Manager-1704475	not specified
Amazon	12/14/2017	HR Services Manager - Job: 566585	not specified
Amazon	12/14/2017	Operations Manager	Jefferson, GA
Amazon	12/14/2017	Operations Manager	Braselton, GA
Amazon	12/14/2017	Senior Human Resource Business Partner - Job: 601448	not specified
Amazon	12/14/2017	Principal, Human Resources - Job: 601446	not specified
Amazon	12/14/2017	Senior HR Business Partner - Job: 569328	not specified
Amazon	12/14/2017	Senior HR Business Partner – Amazon Devices EU - Job: 572238	not specified
Amazon	12/14/2017	Workforce Staffing Manager - High Volume Hiring - Job: 601654	not specified
Amazon	12/14/2017	Employee Relations Manager - Job: 601384	not specified
Amazon	12/14/2017	Operations Manager - Brazil - Job: 602235	Brazil
Amazon	12/14/2017	Operations Manager - Tampa, FL area - Job: 600626	Tampa, FL
Amazon	12/14/2017	Operations Manager - Houston Area - Job: 600150	Houston, TX
Amazon	12/14/2017	Operations Manager - Jacksonville, FL area - Job: 600651	Jacksonville, FL
Amazon	12/14/2017	Operations Manager - Nashville, TN - Job: 599792	Nashville, TN
Amazon	12/14/2017	Operations Manager - Military Veterans & Spouses (Southeast Region) - Job: 599105	Southeast United States
Amazon	12/14/2017	HR Business Partner - Job: 601322	not specified
DynCorp International LLC	12/16/2017	HR Generalist Sr-1704779	not specified
Home Depot	2/12/2018	Resume Received	not specified
BioSource International	3/7/2018	Senior HR Manager	Atlanta, GA
Home Depot	8/8/2018	Resume Received	not specified
Home Depot	8/8/2018	Resume Received	not specified
Home Depot	8/8/2018	Resume Received	not specified
HHS OHR ENTERPRISE	11/8/2016 - 2/8/2017	Contract Specialist	Washington, DC
HHS CDC CENTER HUMAN RESOURC	3/27/2017 - 4/3/2017	Supervisory Human Resources Specialist	Atlanta, GA

APPENDIX A -1 – EXPERT QUALIFICATIONS OF JAMES FORREST JOYNER III

James Joyner was born in Louisburg, NC, was raised in Southern Pines, NC, and currently is a resident of Spartanburg, SC. He currently serves as managing member of business valuation and litigation support services of Integra Valuation Consulting LLC, based in Spartanburg, SC. He is also the managing member of Integra Benefits Consulting LLC and the Joyner Burnette CPA Firm. Joyner previously served as a Member in the Western Carolinas Practice Unit of Dixon Hughes PLLC, a regional Certified Public Accounting and professional services firm.

In addition to coordination of tax compliance and consulting services, Joyner's areas of focus include business valuation, litigation support and employee benefit plans. He has performed business valuations and litigation support services for purposes of equitable distributions, estate matters, gifting matters, employee stock ownership plans, equity, debt instruments, intellectual property, shareholder disputes, damages to business operations, damages to intellectual property, and others.

Mr. Joyner received his B.S. in Accounting from Bob Jones University and received his Certified Public Accountant (CPA) license in 1981, and Certified Valuation Analyst (CVA) designation in 1995. He is Accredited in Business Valuations (ABV – 2007) by the AICPA and has earned designations as a Certified Pension Consultant (CPC – 2004), an Accredited Investment Fiduciary Auditor® (AIFA ®– 2004), Certified in Risk Management (CRM – 2013) and a Certified Patent Valuation Analyst (CPVA – 2014).

His professional affiliations include memberships in the American Institute of Certified Public Accountants, the South Carolina Association of Certified Public Accountants, the American Society of Pension Actuaries, The Appraisal Foundation, the National Association of Certified Valuation Analysts, The Institute of Business Appraisers, and he is an Associate Member of the American Society of Appraisers. In the past, he has served as Board member of a variety of not-for-profit boards and was a co-founding director of the Spartanburg Children's Advocacy Center and the Healthy Smiles of Spartanburg. He also served as a director of the Mary Black Foundation from its inception, until the hospital was sold in 1996 and on the MBF Investment Committee from 1996 through June 2013.

APPENDIX A-2 – EXPERT CREDENTIALS

PROFESSIONAL QUALIFICATIONS AND EXPERIENCE

JAMES FORREST JOYNER III

Professional Firms:	Integra Valuation Services LLC P.O. Box 1808 Spartanburg, SC 29304	Managing Member <i>Business Valuation/ Litigation Support Services</i>
	Joyner Burnette CPA Firm LLC P.O. Box 1809 Spartanburg, SC 29304	Managing Member <i>Tax and Attestation Services</i>
	Integra Benefits Consulting LLC P.O. Box 1808 Spartanburg, SC 29304	Managing Member <i>Third Party Administration Services (ESOP, 401k, pension plans)</i>
Education:	<hr/> BS in Accounting Bob Jones University (Greenville, SC) <hr/>	
Certifications:	Certified Public Accountant South Carolina #1719, August 21, 1981 North Carolina #21906, March 18, 1994 Georgia #020352, July 27, 1999	
	Certified Valuation Analyst NACVA, November 3, 1995	
	Certified Pension Consultant American Society of Pension Professionals and Actuaries February, 2004	
	Accredited in Business Valuation AICPA, Certificate #3226, May, 2007	
	Certified in Risk Management International Institute of Professional Education and Research June, 2013	
	ESOP Administration Certification American Society of Pension Professionals and Actuaries January, 2014	
Professional Associations:	Certified Patent Valuation Analyst The Business Development Academy December, 2014	
	<hr/> American Institute of Certified Public Accountants SC Association of Certified Public Accountants National Association of Certified Valuation Analysts American Society of Pension Professional & Actuaries American Society of Appraisers <hr/>	
	Experience:	
	<i>Valuations and peer reviews of reports, fairness opinions (including ESOP companies) for 25 years. Public practice of accounting, auditing and tax services to closely held businesses for over 35 years. Third party administration services to qualified/non-qualified plans, including ESOPs, for over 25 years. Independent trustee services for over 80 ESOPs.</i>	
	Fee for Services:	
		<i>\$395 hourly, plus reimbursement of out-of-pocket costs \$195 staff hourly; clerical \$80-90 hourly</i>

APPENDIX B – SELECTED DATA REVIEWED FOR THIS REPORT**CASE NO. 6:17-cv-01875-BHH-KFM**

Data Available to Parties by Production for Litigation	BATES
Selected Fluor payroll registers for Tara Taylor	DEF2734
Fluor Corporation Employees' Savings Investment Plan – Summary Plan Description	DEF3449-68
Travel History per PATS (for Tara Taylor)	DEF4013-14
Form W-2s for Tara Taylor, 2012-2017	DEF362-68
Individual tax returns for Tara Taylor for 2013 through 2017	DEF369-508, 540-555
M&A Personal vs Total Personnel, Feb 2012 – Jul 2018	DEF4052
Plaintiff's Expert Report by Charles L. Alford, PhD, dated 04 June 2018, updated 14 Nov 2019	Unknown
Deposition transcript of Tara Taylor deposition, dated 26 April 2018	Unknown
Deposition transcript of Preston Taylor Howard, Jr., dated 10 May 2018	Unknown
Deposition transcript of Robert Wells and Willard M. Smith, III, dated 27 April 2018	Unknown
Fluor Demobilization Plan, 01 March 2014	DEF002669-73
Letter of 03 March 2014 from Gregory K. Johnston, Procuring Contract Officer, Logistics Augmentation Program, to Joseph Poniatowski, Functional Director, Prime Contract Management, Fluor International, Inc.	DEF002368-70
Job Search Chart for Supplemental Discovery (Tara D. Taylor)	PL2368-70
Fluor Staffing Realignment Form for SAP #10333755	DEF 003469
Fluor CORPORATION Employees' Savings and Investment Plan Summary Plan Description, Dated May 1, 2018	DEF3412-48

Other Resources	BATES
Report of the American Academy of Actuaries' – Commissioner's Standard Ordinary (CSO) Task Force (2001)	*
South Carolina Code of Laws (https://www.scstatehouse.gov/code/t19c001.php , accessed 11 Nov 2018)	*
AN ACT TO AMEND SECTION 19-1-150, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE LIFE EXPECTANCY TABLE FOR CIVIL LITIGATION, SO AS TO UPDATE THE TABLE USING THE 2001 COMMISSIONERS STANDARD ORDINARY MORTALITY TABLE. (https://www.scstatehouse.gov/secs115_2003-2004/bills/4453.htm , accessed 11 Nov 2018)	*
Publication 54 – Tax Guide for U.S. Citizens and Resident Aliens Abroad, Internal Revenue Service	*
Power Point deck Rock Island Contracting Center, dated 15 June 2011	*
Department of Defense Contractor and Troop Levels in Afghanistan and Iraq: 2007-2018, Updated May 10, 2019, Congressional Research Service, https://crsreports.congress.gov , R44116	*
LITIGATION SERVICES HANDBOOK – The Role of the Financial Expert, 6 th Edition, Edited by Roman L. Weil, Daniel G. Lentz, Elizabeth A. Evan	*
Modeling Risk: Applying Monte Carlo Risk Simulation, Strategic Real Options, Stochastic Forecasting, Portfolio Optimization, Data Analytics, Business Intelligence, and Decision Modeling (Page 1). ROV Press. Kindle Edition. Mun, Johnathan. 3 rd edition	*
* BATES numbers were not assigned to these documents at the time my report was produced.	

Litigation Support Services											
Client	Case Title	Case / Citation Number	Date Engaged	Attorney	Type of Case	Deposed Date	Expert Witness Testimony Given	Verdict	Court or County, State	Judge	Comments:
Piedmont Hospice LLC	Daphne Neccai, individually and as a member of Piedmont Hospice, LLC v. Low Country Medical Management Services, LLC, Alan B. Richey, James W. Kellett, Jr., and Michael Purcell	2012-CP-42-2146	2012	Lee Plumblee	Damages from Lost Profits	None	No	Settled			Review data for possibly expert witness testimony
Zurich North America Insurance	Zurich North America Insurance v. Joe Gibson	Claim #9100068205001	2012	Brad Martin	Damages from Lost Profits	None	No	Settled	Federal		Consulting engagement; proceeds from sale of company not received
Michael A. Morris and JEMACJO II, Inc.	Morris and JEMACJO II, Inc., Plaintiffs v. Carolina Firme Services, LLC and Safeware, Inc., Defendant	2012-CP-42-00165	2013	Koger Bradford, Josh Thompson		None	No	Settled			
James T. Bay	Beattie B. Ashmore, in his capacity as court-appointed Receiver for Ronnie Gene Wilson and Atlantic Bullion & Coin, Inc., Plaintiff v. James T. Bay, Defendant	8:14-CV-04180-JMC	2015	Bradford N. Martin	Bankruptcy Recovery	None	No	Settled	Federal	J. Michelle Childs	Defense of putative gains received in PONZI scheme; report issued
DIRTT Environmental Solutions, Inc., d/b/a Spider Agile Technology and DIRTT Networks f/k/a Axios Networks	Debra Funk, Plaintiff vs. DIRTT Environmental Solutions, Inc., d/b/a Spider Agile Technology and DIRTT Networks f/k/a Axios Networks, Defendants	6:13-cv-01133-TMC	2015	Sarah Sloan Batson, Wyche Law Firm	Lost Commission Compensation	None	No	Settled	Federal		Report issued on business profits and compensation claims
Epoplex, Div of Stoncor Group, Inc.	Epoplex, a Division of StonCor Group, Inc. Vs Timothy Weitzel, Art Livingston, and magnolia Advanced Materials, Inc.	8:14-cv-04525 HHM	2015	Bradford N. Martin	Damages from Lost Profits	None	No	Settled	Federal		
George Kanavas	Beattie B. Ashmore, in his capacity as court-appointed Receiver for Ronnie Gene Wilson and Atlantic Bullion & Coin, Inc., Plaintiff v. George Kanavas, Defendant	8:14-CV-04279-JMC	2015	Bradford N. Martin	Bankruptcy Recovery	None	No	Settled	Federal	J. Michelle Childs	Defense of putative gains received in PONZI scheme; report issued
Jim Dodds	Beattie B. Ashmore, in his capacity as court-appointed Receiver for Ronnie Gene Wilson and Atlantic Bullion & Coin, Inc., Plaintiff v. Jim Dodds, Defendant	8:15-CV-00561-JMC	2015	Bradford N. Martin	Bankruptcy Recovery	None	No	Settled	Federal	J. Michelle Childs	Defense of putative gains received in PONZI scheme; report issued
Lynda Sentell Stevenson	Beattie B. Ashmore, in his capacity as court-appointed Receiver for Ronnie Gene Wilson and Atlantic Bullion & Coin, Inc., Plaintiff v. Lynda Sentell Stevenson, Defendant	8:15-CV-02371-JMC	2015	Bradford N. Martin	Bankruptcy Recovery	None	No	Settled	Federal	J. Michelle Childs	Defense of putative gains received in PONZI scheme; report issued
Barbara Anne Gibson and Paul M. Gibson, Plaintiffs	Barbara Anne Gibson and Paul M. Gibson, Plaintiffs vs. J. Randall McPherson, individually, Kars R Us of Spartanburg, LLC, and Accepted Credit, LLC, Defendants	2013-CP-42-4551	2016	Alan Lazenby and Laura Filler	Damages from Lost Profits	Yes	Yes	Settled	Spartanburg County (SC) Master-in-Equity Gordon Cooper		Report on damages
Milliken & Company	Milliken & Co v. Robert S. Weiner, et al.	7:14-cv-04422	2016	Troy Tessier	Damages from Lost Profits	None	No	Settled	Federal		Report on value of business and intellectual property
Premier Investments Group LLC	Premier Investment Group LLC, Etal, Plaintiff vs. Lewis C. Mason, Defendant	2014-CP-42-051119	2016	Greg English	Damages from Lost Profits	Pending	Pending	Settled	Federal		Report on Business value and damages analysis
Claude Williams	Beattie B. Ashmore, in his capacity as court-appointed Receiver for Ronnie Gene Wilson and Atlantic Bullion & Coin, Inc., Plaintiff v. Claude Williams, Jr., Realty Associates, and Williams Grandchildren's Partnership, Defendants	8:15-CV-03633-JMC	2017	Bradford N. Martin	Bankruptcy Recovery	None	No	Settled	Federal	J. Michelle Childs	Defense of putative gains received in PONZI scheme; report issued
Lucile Sullivan	Beattie B. Ashmore, in his capacity as court-appointed Receiver for Ronnie Gene Wilson and Atlantic Bullion & Coin, Inc., Plaintiff v. Lucile M. and Hewlett K. Sullivan, Jr., Defendants	8:15-CV-00563-JMC	2017	Bradford N. Martin	Bankruptcy Recovery	None	No	Settled	Federal		Defense of putative gains received in PONZI scheme; report issued
Piggly Wiggly ESOP	DANA SPIRES, GLENN GRANT, SUSAN MOHLE, and TOM MIRANDA on Behalf of Themselves and All Others Similarly Situated v. DAVID R. SCHOOLS, WILLIAM A. EDENFIELD JR., ROBERT G. MASCHKE, JOSEPH T. NEWTON III, BURTON R. SCHOOLS, PIGGLY WIGGLY CAROLINA COMPANY, INC. & GREENBAX ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST PLAN COMMITTEE, JOANNE NEWTON AYERS, MARION NEWTON SCHOOLS, and JOHN DOES 1-10	2:16-cv-00616-RMG	2017	Lars Golumbic, Sarah Adams/Groom Law Group	ERISA Fiduciary Issues	None	No	Settled	Federal	Richard M. Gergel	Fiduciary issues for ESOP; valuation issues for stock and debt; damages; report issued; rebuttal report issued
Carissa Elena South	Carissa Elena South v. David Christopher Lloyd	CL17-769	2018	C. Shawn Potter	Divorce	None	Yes	Lost	State (VA)	Donald Coggins	Divorce (value of brokerage book of business)
Tommy Holt	Holt v. ARES	CA 7:17-cv-03173	2018	Ayla G. Luers Conner, Holcombe Bomar, PA Law Firm	Damages from Lost Profits	None	No	Settled	State SC		Value of equity and lost earn out
Fluor Corporation and Fluor Gov't Group International, Inc.	Tara Taylor, Plaintiff v Fluor Corporation and Fluor Government Group International, Inc., Defendants	CA 6:19-cv-01313-BHH-KFM	2018	T. Chase Samples, Jackson Lewis, PC Law Firm	Employment	None		Ongoing	Federal	Kevin F. McDonald, US Magistrate Judge	Damages from termination of job
Precision Bearing and Machine, Inc.	Christopher D. Seay, Plaintiff v. Precision Bearing & Machine, Inc., Defendant	CA 2017-CP-42-03049	2019	Billy Gunn, Holcombe Bomar, PA Law Firm	Forensic Accounting; Damages from Lost Profits	5/20/2019	No	Settled	State SC		Damages from lost profits; value of equity
Robert Redmond	Robert Redmond v David Raad	CA 2018-CP-04-00181	2019	Gregory English, WYCHE PA Law Firm	Shareholder dispute - Fair Value	tbd	tbd	Ongoing	State SC		